Accountancy

The Journal of

THE INSTITUTE OF CHARTERED ACCOUNTANTS IN ENGLAND AND WALES



1966

VOLUME 77

THE STREET STREET, STR

I hammi sa

THE STATE OF THE PROPERTY OF THE PARTY OF TH



1966

THE FILTIMA

INDEX TO VOLUME LXXVII - 1966

(A)=Leading Article or Editorial	
(BL)=Below the Line	
(BR)=Book Review or Books Received	
(C)=City Commentary	
(CS)=Colour Section	
(I)=Institute of Chartered Accountants in England and	Wales
(IN)=Institute News Letter	
(IS)=Institute Statement	
(L)=Law	

		Professional	Notes	and	Machines	in
Busine	ess)					
(P)=Pictur	re Section					
(PA)=Points	s from Publ	ished Account	ts			
(PS)=Profes	ssional Stud	lies				
(R)=Reade	ers' Queries,	Letters to the	e Editor			
(TA)=Taxat	ion Article					
(TN)=Taxat	ion Note					

					PAGE
8.00 from Euston 66 Goswell Strip		0.0			17(BL)
66 Goswell Strip 600 Group A.C.A. sails the wo					169(BL)
600 Group					643(PA)
A.C.A. sails the wo	rld by	James	Dobl	35	621(P)
ADM Business Sus	tame T	+d	, 2000		812(D)
ADM Business Sys A.E.I	tems L	tu.			756(1)
A.E.I			4.4		/30(A)
"Accountability and	d audit	of gov	ernme	nts-	
a comparative stu	dy,"by	E. L. 1	Norma	nton	640(BR)
ACCOUNTANCY					
Address Air mail edition Back numbers			3	15(N)	774(N)
Air mail edition			4	04(N)	572(N)
Pack sumbers	11208	D 221	(NI) 41	OCAL	655(31)
back numbers	112(1	1), 331	(14), 41	3(14)	033(14),
ma				1000	759(N) , 405(N)
Binding	* *			18(N)	, 403(N)
Changed your ad	dress?		3	30(N)	, 505(N)
Circulation				72(N), 370(1)
Classified adverti	sement	S			454(I)
Binding	." by F	. D. R	evnold	ls	350(N).
	, -, -	380	(N). 5	81(N)	797(N)
Index		500	(11), 0	01(11)	18(N)
Outline computa	tions.	2610	C) 020	TAL	119(1)
Outline computa	tions	30(C			
		_	. 1	92(N)	, 530(N)
Ready reference					
January, Febr	uary,	April,	June	and	
October issues Temporary binde					813(TN)
Temporary binde	re				306(N)
Accountant The an	nual a	marin			383(N)
Accountancy at t Accountancy pro	fession	ss road	4(A), 2	95(N)	, 757(N)
Accountant in Buckley	the cl	louds,	by F	iona	713(A)
Buckley			- 0-		(13(A)
Accountants and	the Co	mputu	ig Cen	tre	00U(A)
Accountants and	d the	thaw,	by P	. D.	
Reynolds					702(A)
Reynolds Accountants ano	nymou	S			83(BL)
Accountants in a	world	of cha	nge		456(A)
Accountants in P	arliam	ent			298(N)
Accountants in a Accountants in P Accountants in the Advancing the st	he elect	tric ch	nie .		534(N)
Advancing the et	andard	in the Case	7	DACA	443(D)
Advancing the st	anuaru	S	4	34(14)	120(D)
Apathetic majori	ty				128(R)
Apathetic majori Critical look Educating the ac Education and tra 294(A), 295,					145(N)
Educating the ac-	counta	nt			759(N)
Education and tra	aining	163	(A), 23	15(A).	285(IS),
294(A), 295,	300(N)	. 3680	D. 39	1(A).	474(A).
	475(1	\$) 500	(R) 7	57(N)	759(N)
Enter the accoun	tont	13), 374	(14), /	21(11)	314(DI)
Enter the account "Ethical standard	la of 1		andin-		JIT(DL)
fession," by Jo	hn L. (Carey a	nd Wi	lliam	
O'Doherty					412(BR)
O'Doherty Fees		12			
How do we look	2 60	N) 75	(N) 14	17(N)	219(N)
384(N	4620	N) 536	(N) 6	06(N)	682(N)
304(14)	1, 402(1		(14), 0	00(14)	355(1)

Integration			
		294(A)	, 295(N)
Joint Parliamentary Committee			369(I)
Joint Parliamentary Committee Membership of the Institute Must accountants turn the screen			366(I)
Must accountants turn the scre	w?		532(A)
Practice administration bookle	ts 12	29(IN),	216(N),
			353(IN)
Practising accountant and h	is si	maller	
client Practitioner enquiry			523(1)
Practitioner enquiry			308(1)
Practitioner's own taxation	probl	ems,	
by D. S. Morpeth			296(N)
Professional education, by K. H	. Ma	tthews	391(A)
"Selection, training and mana			
staff," by L. F. Durman			298(N)
Small practitioners			462(N)
Smaller clients			523(I)
Sole practitioner questionnaire Spare time practice at home			665(R)
Spare time practice at home			50(R)
Teacher training courses			132(I)
Third Congress of Chartered A			(-)
(South Africa)		444(T)	. 532(N)
(South Africa)		(1)	135(D)
Timee Toles for accountaints			133(1)
ccountants' Magazine			
CCOUNTING			
"Accounting and reporting re-			
of the private pension trust,	quire	memia	
Coomer In	Бу	Joe J.	244(DD)
Cramer, Jr	. by	Joe J.	244(BR)
Cramer, Jr "Accounting: basic financial.	cos	t and	244(BR)
Cramer, Jr. "Accounting: basic financial, control concepts," by W. T.	cos	t and lerson	
Cramer, Jr. "Accounting: basic financial, control concepts," by W. T. and others	cos	t and derson	
Cramer, Jr. "Accounting: basic financial, control concepts," by W. T. and others Accounting for income tax dedu	And	t and derson	177(BR)
Cramer, Jr. "Accounting: basic financial, control concepts," by W. T. and others Accounting for income tax dedu	And	t and derson	177(BR)
Cramer, Jr. "Accounting: basic financial, control concepts," by W. T. and others Accounting for income tax dedu Jeffrey-Cook Accounting for investment grains	And	t and lerson , by J.	177(BR)
Cramer, Jr. "Accounting: basic financial, control concepts," by W. T. and others Accounting for income tax dedu Jeffrey-Cook Accounting for investment gran "Accounting for management,"	And	t and lerson , by J. 304(IS	177(BR) 607(A) 6), 356(I)
Cramer, Jr. "Accounting: basic financial, control concepts," by W. T. and others Accounting for income tax dedu Jeffrey-Cook Accounting for investment gran "Accounting for management,"	And	t and lerson , by J. 304(IS	177(BR)
Cramer, Jr. "Accounting: basic financial, control concepts," by W. T. and others Accounting for income tax dedu Jeffrey-Cook Accounting for investment grau "Accounting for management," Kohler "Accounting for price-level	cos And neted nts by F	t and lerson , by J. 304(IS Eric L.	177(BR) 607(A) 6), 356(I)
Cramer, Jr. "Accounting: basic financial, control concepts," by W. T. and others Accounting for income tax ded Jeffrey-Cook Accounting for investment grant and accounting for investment grant accounting for management," Kohler "Accounting for price-level theory and procedures."	cos And acted ats by I	t and derson , by J. 304(IS Eric L. anges: R. S.	177(BR) 607(A) 5), 356(I) 586(BR)
Cramer, Jr. "Accounting: basic financial, control concepts," by W. T. and others Accounting for income tax ded Jeffrey-Cook Accounting for investment grant and accounting for investment grant accounting for management," Kohler "Accounting for price-level theory and procedures."	cos And acted ats by I	t and derson , by J. 304(IS Eric L. anges: R. S.	177(BR) 607(A) 5), 356(I) 586(BR)
Cramer, Jr. "Accounting: basic financial, control concepts," by W. T. and others Accounting for income tax ded Jeffrey-Cook Accounting for investment grau "Accounting for management," Kohler "Accounting for price-level theory and procedures," Gynther Accounting implications of the state of the sta	cos And neted nts by F	t and derson, by J. 304(IS Eric L. anges: R. S.	177(BR) 607(A) 6), 356(I) 586(BR) 803(BR)
Cramer, Jr. "Accounting: basic financial, control concepts," by W. T. and others Accounting for income tax ded Jeffrey-Cook Accounting for investment gran "Accounting for management," Kohler "Accounting for price-level theory and procedures," Gynther Accounting implications of the dancy Payments Act 1965	And	t and derson, by J. 304(IS Eric L. anges: R. S.	177(BR) 607(A) 6), 356(I) 586(BR) 803(BR)
Cramer, Jr. "Accounting: basic financial, control concepts," by W. T. and others Accounting for income tax dedu Jeffrey-Cook Accounting for investment grau "Accounting for management," Kohler "Accounting for price-level theory and procedures," Gynther Accounting implications of the dancy Payments Act 1965 "Accounting in the hotel an	And acted ats by I che R	t and lerson, by J	177(BR) 607(A) 607(A) 586(BR) 586(BR) 803(BR) 131(IS)
Cramer, Jr. "Accounting: basic financial, control concepts," by W. T. and others Accounting for income tax dedi Jeffrey-Cook Accounting for investment gran "Accounting for management," Kohler "Accounting for price-level theory and procedures," Gynther Accounting implications of tl dancy Payments Act 1965 "Accounting in the hotel an industry," by Richard Kotas	And hoted hats by I he R	t and lerson , by J. 304(IS Eric L. anges: R. S. edun- tering	177(BR) 607(A) 607(A) 586(BR) 586(BR) 803(BR) 131(IS)
Cramer, Jr. "Accounting: basic financial, control concepts," by W. T. and others Accounting for income tax dedu Jeffrey-Cook Accounting for mestment grau "Accounting for management," Kohler "Accounting for price-level theory and procedures," Gynther Accounting implications of the dancy Payments Act 1965 "Accounting in the hotel an industry," by Richard Kotas Accounting periods—but why	cos And he chi by I chi by I	t and lerson , by J. 304(IS Pric L. anges: R. S. eduntering year?	177(BR) 607(A) 5), 356(I) 586(BR) 803(BR) 131(IS) 725(BR)
Cramer, Jr. "Accounting: basic financial, control concepts," by W. T. and others Accounting for income tax dedu Jeffrey-Cook Accounting for mestment grau "Accounting for management," Kohler "Accounting for price-level theory and procedures," Gynther Accounting implications of the dancy Payments Act 1965 "Accounting in the hotel an industry," by Richard Kotas Accounting periods—but why	cos And he chi by I chi by I	t and lerson , by J. 304(IS Pric L. anges: R. S. eduntering year?	177(BR) 607(A) 607(A) 586(BR) 586(BR) 803(BR) 131(IS)
Cramer, Jr. "Accounting: basic financial, control concepts," by W. T. and others Accounting for income tax dedu Jeffrey-Cook Accounting for mestment grau "Accounting for management," Kohler "Accounting for price-level theory and procedures," Gynther Accounting implications of the dancy Payments Act 1965 "Accounting in the hotel an industry," by Richard Kotas Accounting periods—but why	cos And he chi by I chi by I	t and lerson , by J. 304(IS Pric L. anges: R. S. eduntering year?	177(BR) 607(A) 5), 356(I) 586(BR) 803(BR) 131(IS) 725(BR)
Cramer, Jr. "Accounting: basic financial, control concepts," by W. T. and others Accounting for income tax dedt Jeffrey-Cook Accounting for investment grau "Accounting for management," Kohler "Accounting for price-level theory and procedures," Gynther Accounting implications of the dancy Payments Act 1965 "Accounting in the hotel an industry," by Richard Kotas Accounting periods—but why by D. E. T. Tanfield "Accounts for retailers," be Englished.	cos And characted the characted the characted the characted the characted the character the characte	t and derson , by J. 304(IS Gric L. anges: R. S. edun- tering year?	177(BR) 607(A) 5), 356(I) 586(BR) 803(BR) 131(IS) 725(BR)
Cramer, Jr. "Accounting: basic financial, control concepts," by W. T. and others Accounting for income tax ded Jeffrey-Cook Accounting for measurement," 'Accounting for management," Kohler "Accounting for price-level theory and procedures," Gynther Accounting implications of tl dancy Payments Act 1965 "Accounting in the hotel an industry," by Richard Kotas Accounting periods—but why by D. E. T. Tanfield 'Accounts for retailers," b Fawthrop "Accounts of executors, adm'	cos And charted the chartes of the R charted cache ach chartes of the R ch	t and derson , by J. 304(IS cric L. anges: R. S. edun- tering year? arnold	177(BR) 607(A) 356(I) 586(BR) 803(BR) 131(IS) 725(BR) 304(A) 318(BR)
Cramer, Jr. "Accounting: basic financial, control concepts," by W. T. and others Accounting for income tax dedu Jeffrey-Cook Accounting for mestment grau "Accounting for management," Kohler "Accounting for price-level theory and procedures," Gynther Accounting implications of the dancy Payments Act 1965 "Accounting in the hotel an industry," by Richard Kotas Accounting periods—but why by D. E. T. Tanfield "Accounts for retailers," by Fawthrop "Accounts of executors, and and trustees," by W. B. Phil	cos And charted the chartes th	t and derson , by J. 304(IS Eric L. anges: R. S. eduntering year?	177(BR) 607(A) 356(I) 586(BR) 803(BR) 131(IS) 725(BR) 304(A) 318(BR)
Cramer, Jr. "Accounting: basic financial, control concepts," by W. T. and others Accounting for income tax ded Jeffrey-Cook Accounting for or investment grau "Accounting for management," Kohler "Accounting for price-level theory and procedures," Gynther Accounting implications of ti dancy Payments Act 1965 "Accounting in the hotel an industry," by Richard Kotas Accounting periods—but why by D. E. T. Tanfield "Accounts for retailers," b Fawthrop "Accounts of executors, adm and trustees," by W. B. Phil	cos And charted the Research And charted the Research And can be a charted the charted the Research And can be a charted the Research And can	t and derson , by J. 304(IS Gric L. anges: R. S. eduntering year?	177(BR) 607(A)), 356(I) 586(BR) 803(BR) 131(IS) 725(BR) 304(A) 318(BR)
Cramer, Jr. "Accounting: basic financial, control concepts," by W. T. and others Accounting for income tax ded Jeffrey-Cook Accounting for or investment grau "Accounting for management," Kohler "Accounting for price-level theory and procedures," Gynther Accounting implications of ti dancy Payments Act 1965 "Accounting in the hotel an industry," by Richard Kotas Accounting periods—but why by D. E. T. Tanfield "Accounts for retailers," b Fawthrop "Accounts of executors, adm and trustees," by W. B. Phil	cos And charted the Research And charted the Research And can be a charted the charted the Research And can be a charted the Research And can	t and derson , by J. 304(IS Gric L. anges: R. S. eduntering year?	177(BR) 607(A)), 356(I) 586(BR) 803(BR) 131(IS) 725(BR) 304(A) 318(BR)
Cramer, Jr. "Accounting: basic financial, control concepts," by W. T. and others Accounting for income tax ded Jeffrey-Cook Accounting for or investment grau "Accounting for management," Kohler "Accounting for price-level theory and procedures," Gynther Accounting implications of ti dancy Payments Act 1965 "Accounting in the hotel an industry," by Richard Kotas Accounting periods—but why by D. E. T. Tanfield "Accounts for retailers," b Fawthrop "Accounts of executors, adm and trustees," by W. B. Phil	cos And charted the Research And charted the Research And can be a charted the charted the Research And can be a charted the Research And can	t and derson , by J. 304(IS Gric L. anges: R. S. eduntering year?	177(BR) 607(A)), 356(I) 586(BR) 803(BR) 131(IS) 725(BR) 304(A) 318(BR)
Cramer, Jr. "Accounting: basic financial, control concepts," by W. T. and others Accounting for income tax dedu Jeffrey-Cook Accounting for income tax dedu Jeffrey-Cook Accounting for management," "Accounting for management," Kohler "Accounting for price-level theory and procedures," Gynther Accounting implications of the dancy Payments Act 1965 "Accounting in the hotel an industry," by Richard Kotas Accounting periods—but why by D. E. T. Tanfield "Accounts for retailers," by Fawthrop "Accounts of executors, adm and trustees," by W. B. Phil "Accounts of limited liability customers," by L. C. Mather "Advanced accounting," by Hutchinson and F. C. Tunst Hutchinson and F. C. Tunst	cos And canted and can	t and dierson , by J. 304(ISS and Serie L. anges: R. S. aduntering year?	177(BR) 607(A)), 356(I) 586(BR) 803(BR) 131(IS) 725(BR) 304(A) 318(BR) 318(BR) 177(BR)
Cramer, Jr. "Accounting: basic financial, control concepts," by W. T. and others Accounting for income tax dedu Jeffrey-Cook Accounting for or investment grau "Accounting for management," Kohler "Accounting for management," Kohler "Accounting for price-level theory and procedures," Gynther Accounting implications of the dancy Payments Act 1965 "Accounting in the hotel an industry," by Richard Kotas Accounting periods—but why by D. E. T. Tanfield "Accounts for retailers," by Fawthrop "Accounts of executors, adm and trustees," by W. B. Phil "Accounts of limited liability customers," by L. C. Mather "Advanced accounting," by L. C. Mather "Advanced accounting," by L. C. Mather	cos And canted and can	t and dierson , by J. 304(ISS and Serie L. anges: R. S. aduntering year?	177(BR) 607(A)), 356(I) 586(BR) 803(BR) 131(IS) 725(BR) 304(A) 318(BR) 318(BR) 177(BR)

PAGE
ACCOUNTING—continued
"Basic accounting procedures—a pro- grammed text." by I. E. McNeill 805(BR)
grammed text," by I. E. McNeill 805(BR) "Builders' cost control bonusing and
accounts," by F. Brandwood 176(BR)
Chene expert testines again 411(BL)
Companies—monthly accounting for income tax, by J. Jeffrey-Cook 737(TA)
income tax, by J. Jeffrey-Cook 737(TA) "Concepts for management accounting,"
by Walter R McFarland 806(BR)
Courses at Canterbury 6(N)
Disclosure in company accounts 756(A)
by Walter B. McFarland 806(BR) Courses at Canterbury 6(N) Disclosure in company accounts
"Elements of accounting," by L. Goldberg
and V. R. Hill 806(BR)
and V. R. Hill
by Edward Stamp 242(BR)
"Elusive art of accounting," by Howard
Ross 802(BR) "Essentials of accounting," by Robert N.
Anthony 28(BR)
"Fundamental accounting principles," by
William W. Pyle and John Arch White 806(BR)
G.C.E
accountancy for solicitors," by P.
Harrison 177(BR) "Improving the efficiency of an accounting
department," by A. P. Ravenhill 353(IN)
International comparability of accounts,
by Gordon Shillinglaw 80(A), 346(R)
"Introduction to business accounting for
managers," by W. C. F. Hartley 175(BR) "Introduction to the theory and context of
accounting," by Roy Sidebotham 413(BR)
Jones's (John) Diarium mercatoris, by
Professor B. S. Yamey 544(A)
"Management accounting for profit con-
troll," by I. Wayne Keller and William
L. Ferrara 722(BR)
"National income and social accounting,"
by Harold C. Edey and Alan T. Peacock 806(BR)
New horizons of accounting: Paris 1967 297(N) Offshore accounting—new element? 384(N)
Offshore accounting—new element? 384(N) "Petroleum accounting practices," by
Stanley P. Porter 175(BR)
Points from published accounts 53, 124, 195, 280,
337, 428, 500, 587, 643, 728, 787
"Preparation of interim accounts for management in the smaller manufactur-
ing concern," by A. B. Snow 353(IN)
"Principles and practice of book-keeping
and accounts," by B. G. Vickery 414(BR)
"Principles of accounts," by E. F. Castle
and N. P. Owens 586(BR)
Probability theory as an accounting tech-
nique
Profit measurement

PAGE	PAGE	PAGE
"Topics in business finance and account-	Shortage of articled clerks 822(L), 901(R)	Bartlett, R. Wilson
ing," by J. W. Bennett and others 318(BR)	Standard of entry into articles 285(IS) To scorn delights	"Basic accounting procedures—a pro- grammed text," by I. E. McNeill 805(BR)
Ackery, W. M.: Sundry debtors 710(A) "Actuarial practice of life assurance," by		Bass Mitchells
H. F. Fisher and J. Young 244(BR)	Aschheim, Joseph: "Techniques of monetary control"	Bateman, J. F 146(N)
Addresses wanted 522(1) Adman cometh 477(BL)	Ashworth, Herbert: "Building society work	Batty, J., "Industrial Administration and Management" 898(BR)
Administration Practical 842(N)	explained" 806(BR) "Aspects of accounting and auditing,"	Batzer, R. K. "Auditing in the U.S.A." 865(A)
"Administration of deceased estates in South Africa"	edited by J. Langhout 177(BR)	Baxter, W. T.: Asset lives: choice of op- timum length
"Admission of securities to quotation"	Aspell, G. L	Baynes, T. A. Hamilton: Charities Aid Fund 734(R)
(British Stock Exchanges) 663(C) "Advanced accounting," by G. A. Hutchin-	Asset lives: choice of optimum length, by	-"Share valuations" 723(BR) Beattie, C. N.: "Corporation Tax" 412(BR)
son and F. C. Tunstall 479(BR)	W. T. Baxter	-"Elements of the law of income and capital
Advanced electronic data processing con- ference, Cambridge 4(N), 129(1N), 146(N), 354(IN),	"Associated trusts-report & accounts 1965" 356(I),	gains taxation"
683(A), 760(A), 846(A)	Association of Certified and Corporate	Beckerman, W., and associates: "The British
Advancing the standards 294(A), 443(R), 592(R) Advertisements 619(P)	Accountants 294(A), 295(N)	economy in 1975" 244(BR) Beds, Bucks. and Herts. Branch of the
Advertising 49(R), 76(A), 160(A), 200(R),	Association of English Chartered Accountants in Scotland	London and District Society of Chartered
Advertising, The economics of taxing, by	Association of Lecturers in Accountancy 299(N),	Accountants
Alan Peacock 160(A)	A touch of Vulgarity 675(I), 834(I)	2000
Advertising expenditure, The disallowance of, by Sir George Honeyman 76(A)	Attwood, Frank A.: Calculated to deceive. 492(R)	BELGIUM
"After the boom," by Sir John Hicks 898(BR)	Wharves Ltd. v 817(L)	Double taxation convention 417(TN)
Ainsworth, J		Tax developments 184(TN), 815(TN)
Aircraft costs 604(N)	"Accountability and sudit of govern-	Bell Houses Ltd. v. City Wall Properties Ltd. 48(L)
Allan, James: "Speaking of computers" 479(BR) Allan, John R.: "The income tax burden on	"Accountability and audit of govern- ments—a comparative study," by E. L.	Bennett, J. W., and others: "Topics in business finance and accounting" 318(BR)
Canadian stockholders" 479(BR)	Normanton 640(BR) "Aspects of accounting and auditing,"	Benson, Sir Henry 299(N), 366(I), 457(N), 514(I),
Allen, G. S.: "The structure of industry in Britain" 414(BR)	edited by J. Langhout 177(BR)	809(P), 841(N), 843(N), 911(N) Berman, H. D.: "The Stock Exchange" 806(BR)
Allied Breweries 534(N)	"Audit and the computer" (Institute of Municipal Treasurers and Account-	Berry, V. F.: "Controls for the effective use
Allied Retail Trades (London) Ltd 195(PA) Amalgamated Dental Group 269(C)	ants) 725(BR)	of time and the keeping of time records' 216(N) Bevan, A. E. (editor): "Smith's taxation
	"Auditing in the U.S.A.," by R. Kirk Batzer 865(A)	1965" 318(BR)
AMERICAN INSTITUTE OF CERTIFIED PUBLIC	"Auditing," by Leslie R. Howard 806(BR)	Bevan, K. W.: "The use of ratios in the study of business fluctuations and trends" 353(IN)
ACCOUNTANTS	"Auditing, a CPA review text," by Benjamin Newman 318(BR)	Bigg, W. W., and Thompson, J. H.: "Rank- ing, Spicer & Pegler's mercantile law" 642(BR)
79th Annual Meeting 843(N) Educating the accountant 759(N)	"Auditing with the computer," by Wayne	ing, Spicer & Pegler's mercantile law" 642(BR) Bigg, Walter W.: "Spicer & Pegler's practi-
"Ethical standards of the accounting pro- fession," by John L. Carey and William	S. Boutell 28(BR) Auditor's suggestions	cal auditing" 92(BR) Bigg, W. W., and others: "Spicer & Pegler's
O'Doherty 412(BR)	"Cases in auditing," by Oswald Nielsen 243(BR)	practical book-keeping and commercial
Analysis paper 568(N)	Group accounts, by John D. Russell 19(A), 85(A) Is an auditor an officer of a company? 492(R),	knowldge"
Anderson, J. J., and R. W. McCoy, "Com-	592(R)	
puter Accounting Case" 897(BR) Anderson, W. T., and others: "Accounting:	Management services and auditing, by R. W. Schattke and Alan Smith 386(A), 462(N),	finance" 33(PS), 117(PS), 191(PS) Birmingham and District Society of Char-
basic financial, cost and control concepts" 177(BR)	547(A)	tered Accountants 373(I), 450(I), 462(N), 526(I),
Andrew v. Taylor	"Manual of auditing," by Vivian R. V. Cooper 536(BR), 613(A), 706(A)	677(I) Birmingham Chartered Accountants' Stu-
Anglo-Norness 123(C)	Cooper 536(BR), 613(A), 706(A) Out-of-town work 17(BL)	dents' Society 678(I)
"Annotations to Finance Act, 1965," by S. Michael Young and John Silberrad 91(BR)	"Principles of auditing," by F. R. M. de Paula	Birmingham University 382(N). 391(A), 844(N) Birthday Honours
Annual church service 461(N), 535(N)	Qualifications in auditors' reports 171(IS), 205(I)	Bishop v. Finsbury Securities Ltd 655(L), 863(L)
Annual meeting of the Institute 295(N), 356(I), 506(I), 512(I)	"Spicer & Pegler's practical auditing," by Walter W. Bigg 92(BR)	Bishop, S. V
Annual report 356(I), 366(I)	Walter W. Bigg	Bishop, S. V.: "Business planning and control" 353(IN), 456(A), 534(N) Rlack Arrow Leasing 203(N)
Anthony, Robert N.: "Essentials of accounting"	Statement responsibilities auditors 902(N) Statistics and internal audit 74(N)	Black Arrow Leasing
Anthony, Robert N., and others: "Manage-	Subsidiaries not audited by us: a dissent-	"An outline of English law" 414(BR)
ment control systems: cases and readings 479(BR) Apeco	True and fair view seen from the United	Black, Homer A.: "Interperiod allocation of corporate income taxes" 806(BR
Appeal Committee	States, by J. Peter C. Richardson 706(A)	Blair, Parkstone Estate Ltd. v 331(L), 652(L)
Approved Degree Courses (Exemption from	AUSTRALIA	Block & Anderson
Intermediate) 904(I) Archer, Stephen H., and D'Ambrosio,	Decimal currency 219(N)	Bogard, M. C.: Accounting in the G.C.E 443(R) Border & Southern Stockholders Trust Ltd. 125(PA)
Charles A.: "Business finance, theory and	Tax developments 105(TN), 261(TN)	Borrie, Gordon J.: "Commercial law" 318(BR)
management" 586(BR)	Automated mailing 203(N)	Bosworth, W. J. S.: Interest capitalised 50(R) Boulton, A. Harding: "The making of busi-
ARTICLED CLERKS		ness contracts" 642(BR) Bourn, A. M.: Economics and accountancy 148(A)
Certificate of Secondary Education	B.P.C. accounts	Boutell, Wayne S.: "Auditing with the computer" 28(BR)
Education and training 163(A), 235(A), 285(IS),	Bailey, F. A.: The internal rate of return	Boyd, Hugh 147(N)
294(A), 295, 300(A), 368(I), 391(A), 474(A), 475(IS), 592(R), 757(N), 759(N)	criterion 345(R), 492(R) "Bank of England," by John Giuseppi 724(BR)	Bracher, J. C.: Depreciation as part of share- holders' funds
Forward by degrees? 592(R)	Danie of Linguisto, by John Gluseppi /24(BR)	Bradford Institute of Technology 128(N)
Four years' articles 3(N) Full-time courses 475(IS), 518(IS), 666(I), 670(I)	BANKING	Branches—shorter names
Graduates 368(I), 592(R)	"Automation in banking" (Institute of	Brandwood, F.: "Builders' cost control bonusing and accounts" 176(BR)
National Insurance 681(N)	Bankers) 177(BR)	Branton, N.: "Economic Organisation of
Reduction in service under articles-	"Thomson's dictionary of banking," edited by F. E. Perry and F. R. Ryder 641(BR)	Modern Britain" 898(BR) Brebner, W., and C. F. Graham, C.I.R. v. 655(L)
degree equivalents 444(I) Redundancy Payments Act, 1965 667(I)	Barnard, Rookes v	Bristol and West of England Society of Char-
Selective employment tax 681(N)	Barrows, W. LL.D., F.C.A 842(N), 904(I)	tered Accountants 677(I)

Bristol Area Branch of the Bristol and West	C.I.R., Central and District Properties v 819(L)	CAPITAL GAINS TAX—continued
of England Society of Chartered Account-	C.I.R., Chancery Lane Safe Deposit Offices	Capital gains tax on death 95(TA) Compensation for loss of office 419(TN)
ants	Co. Ltd. v	Computation for loss of office 419(114)
	C.I.R. V. Cleary 200(L), 469(L), 578(1A), 793(FS)	Computation 397(A) Costs of acquisition and "pooling" 45(TN)
British economy in 1975," by W. Becker- man and associates 244(BR)	C.I.R., Clore v	Death 95(TA)
British financial institutions" (H.M.S.O.). 806(BR)	C.I.R., Duke of Buccleuch and another v. 47(L)	Costs of acquisition and pooling 45(118) Death
British fruit farming," by R. R. W. Folley	C.I.R., Executors, Estate Harmsworth v 654(L)	Director's house
and W. L. Hinton 414(BR)	C.I.R., and another v 655(L), 819(L)	Directors' remuneration
British Iron & Steel Federation 299(N)	C.I.R. v. Educational Grants Association	Disposals of assets 45(TN), 251(TA), 396(A)
British Joint Computer Conference	Ltd	Disposals of assets 45(TN), 251(TA), 396(A) Distributions
'British Journal of Industrial Relations."	C.I.R., Haywards Heath Housing Society	"Elements of the law of income and
edited by B. C. Roberts 177(BR)	Ltd. v 424(L), 819(L)	capital gains taxation," by C. N. Beattie 318(BR)
British Monopolies Commission " by	C.I.R., Kilmarnock Equitable Co-operative	Estate duty, 324(TA), 656(R)
Charles K. Rowley	Society Ltd. v 861(L)	Family companies 326(TA)
British Motor Corporation 269(C)	C.I.R., Kilpatrick v.: Re Kilpatrick's	Fifteen year rule 323(TA)
British Petroleum 194(C)	Policies Trusts 331(L), 490(L)	Fifteen year rule
British Printing Corporation Ltd 2(A), 73(N)	C.I.R., Cyril Lord Carpets Ltd. v 186(L)	Forms CG59 and CG60 444(I)
British tax review" (Index), edited by	C.I.R. v. Lucas 424(L), 741(L)	Gifts in settlement 250(TA)
G. S. A. Wheatcroft 479(BR)	C.I.R., Morrison Holdings Ltd. v 112(L), 422(L)	House never occupied 736(R)
British United Provident Association 535(N)	C.I.R., Muir v. 112(L), 582(L), 583(L), 818(L)	"Income tax, including corporation tax
Brittenden F H · "A quide to investment	C.I.R., B. W. Nobes & Co. Ltd. v 111(L), 421(L)	and capital gains tax," by Henry Toch 725(BR) Income tax returns 416(TN), 444(IS)
grants" 806(BR) "'A guide to the Selective Employment Tax"	C.I.R., Noddy Subsidiary Rights Co. Ltd. v. 655(L)	Income tax returns 416(TN), 444(IS)
-"A guide to the Selective Employment	C.I.R. v. Park Investments Ltd. 422(L), 490(L), 819(L)	Infant and contingent beneficiaries 325(TA)
Tax" 896(BR)	C.I.R. v. Parker 186(L), 264(L), 578(TA), 794(PS)	Land Commission Bill 672(1)
Brockington, Raymond: "Statistics for accountants"	C.I.R. v. Perren 266(L)	Life interests
accountants" 176(BR)	C.I.R., Princes Investments Ltd. and others v. 424(L)	Long-term gains 45(TN), 93(TA),
Bromley and South East London Discussion	C.I.R., Public Trustee (Lyle's Trustee) v.:	Supplement to February issue
Group 451(I), 528(I)	Re Kirkwood	Losses and debts of purchased company 593(R)
Brown v. C.I.R. [1964] 131(IS)	C.I.R., Ralli Brothers Ltd. v 110(L) 264(L)	"Neutral zone"
Brown v. C.I.R. [1965] 330(L)	C.I.R., Shop and Store Developments Ltd. v. 265(L)	New residence 278(R)
Brown, J. Lewis, and Howard, Leslie R.:	C.I.R., Trustees of the George Drexler Ofrex	Nominees and bare trustees 249(TA)
"Principles of management accountancy" 316(BR)	Foundation v 107(L)	Non-resident company and Schedule 18 396(A)
Succleuch, Duke of, and another v. C.I.R. 47(L)	Cain, T. E.: "Charlesworth's company law" 28(BR)	Nursing home for one patient 442(R)
Buchanan Augmented 896(BR)	Caine, Sir Sydney: "Prices for primary pro-	Outline computation forms 93(TA), 118(N)
Buchanan, James M.: "The inconsistencies	ducers''	Partnership assets
of the National Health Service" 177(BR)	Cairneross, Alee: "Introduction to econo-	Ready reference card Supplements to February and
Buckley, Fiona: Accountant in the clouds 713(A)	mics" 586(BR)	Retirement 39(TA), 396(A), 899(R)
Budget 214(A), 380(A), 385(A)	Calculated to deceive, by J. Jeffrey-Cook 180(TA),	Retirement 39(TA), 396(A), 899(R)
Budget, by J. Jeffrey-Cook 385(A)	492(R)	Return of chargeable assets 444(IS)
'Builders' cost control bonusing and ac-	Cambridge E.D.P. Advanced Conference 4(N),	Rights issues
counts," by F. Brandwood 176(BR)	129(IN), 146(N), 354(IN), 683(A), 760(A), 846(A)	Sale of lease
Building societies, by A. Parker 273(PS)	Cameron, Rex: The Institute as publisher 49(R)	Securities 739(TA), 813(TN),
'Building society work explained," by	Cameron's executors v. C.I.R 110(L)	Supplement to October Issue
Herbert Ashworth 806(BR) Bull, R 353(IN)	Campbell and Fairfax-Jones v. C.I.R. 424(L), 488(L)	Settled property 249(TA), 323(TA), 396(A)
Bull, R	Campfield, Kenneth R., and Purdon, Richard	Share options for directors and employees 649(TA)
Bullock, J., and de Paula, F. C.: "Research	H. P.: "Odd time tables" 28(BR)	Short-term gains45(TN), 93(TA)
and development—the key to tomorrow's	,	Short Term and Long Term 899(R) Spare time practice at home 50(R)
profit" 353(IN), 602(A)	1	
Bulmer (William P.) and others v. C.I.R 655(L)	CANADA	Sum received for not bidding at auction . 344(R)
Burke, John (editor): "Current law statutes	Canadian Chartered Accountant 163(A)	"Tables for assessing capital gains or
annotated 1965" 479(BR) Burmah Oil	Canadian Institute of Chartered Account-	losses on leasehold interests in land,"
Burmah Oil 270(C)	ants 219(N), 728(PA) Double taxation 105(TN)	by V. W. Taylor 567(N)
Burn, Duncan, and others: "Lessons from	Double taxation 105(TN)	"Taxation of capital gains" (Institute) . 369(I)
central forecasting" 28(BR)	"Essays in taxation," by A. Kenneth Eaton	595(I), 682(N) Taxation of capital gains, by E. E. Ray 743(A)
Burns, Tom and Stalker, G.M.: "The	(Canadian Tax Foundation) 806(BR)	Taxation of capital gains, by E. E. Ray 743(A) 773(A)
management of innovation" 806(BR)	"Income tax burden on Canadian stock-	
Business Advisory Bureau	holders," by John R. Allan 479(BR)	
Business Efficiency Exhibitions 342(N), 810(P)	President visits Canada 809(P) "Small business and the C.A." 219(N)	
Business Equipment Trade Association 810(P)	"Small business and the C.A."	Unit trusts
'Business finance, theory and management,"	Tax developments 184(TN), 261(TN), 417(TN),	
by Stephen H. Archer and Charles A.	487(TN), 814(TN)	Will trusts and intestacies 251(TA)
D'Ambrosio 586(BR)	Come Michael Wilderhauss millions	"Capital Investment Decisions," by G. G.
Business mathematics, by W. M. Harper—	Canes, Michael: "Telephones—public or private?" 803(BR)	Meredith 897(BR)
Accountant's dilemma	Cannon Industries Ltd. v. Edwards. 112(L), 263(L)	Caplin, Charles, and Wexler, Arnold:
Fixing the fixed	Capel House (Trust) 845(N)	"Powers of attorney" 92(BR)
Fixing the fixed	Capel House (Hust) 045(14)	Carey, John L., and O'Doherty, William:
Part (cost 426/DC)		"Ethical standards of the accounting
Pert/cost	CAPITAL ALLOWANCES	profession" 412(BR)
Probability theory as an accounting tech-	Corporation tax 36(CS)	Carmichael, K. S.: "Corporation tax" 642(BR)
nique 115(PS)	Investment grants 180(TA), 182(TA),	-Dividends-to pay or not to pay? 800(TA)
nique	Supplement to April Issue	-A student's guide to corporation tax 638(PS),
'Business planning and control," by S. V. Bishop	Outline computations 192(N)	719(PS)
Bishop 353(IN), 456(A)	Outing computations	Carter, R. J., B.COM., F.C.A 843(N) 901(R)
Business sessions 132(I), 296(N), 523(I)	Capital budgeting 7(A)	Case VII 45(TN), 93(TA), 249(TA)
Business studies for graduates 217(N)	"Capital-expenditure planning and con-	"Case for marginal costing," by S. Dixon 353(IN),
But why each year? by D. E. T. Tanfield 304(A)	trol," by Milton F. Usry 806(BR)	843(N)
Butterworths budget tax tables," edited by	, .,	"Casebook of office efficiency," edited by
P. A. Hogger and others 586(BR)		Laura Tatham 177(BR) "Casebook on company law," by R. S. Sim 176(BR)
Butterworths income tax handbook	CAPITAL GAINS TAX	"Casebook on company law," by R. S. Sim 176(BR)
1965/66," edited by David Roberts 318(BR)	Administrative burden 666(I)	"Cases for discussion," by J. R. Lewis 318(BR)
'Byles on bills of exchange," by Maurice	Anomalies and practical difficulties 396(A)	"Cases in auditing," by Oswald Nielsen 243(BR)
Megrah and F. R. Ryder 177(BR)	Asset deemed to be reacquired 279(R)	Castle, E. F., and Owens, N. P.: "Principles
C.A.E.S.S. 65(I), 130(IN), 174(N), 246(N), 441(N),	Betterment levy/capital gains tax 344(R)	of accounts" 586(BR)
482(N), 705(N)	Budget 385(A)	Catering for the lay shareholder 587(PA)
C.A.R.B.S 44(N), 67(I), 591(C)	Capital gains card and forms, by J.	Cemach, H. P.: "Guilty men in the office" 28(BR)
C.I.R. v. W. Brebner and C. F. Graham 655(L)	Jeffrey-Cook 93(TA)	-"Work study in the office" 414(BR)
C.I.R., Brown v. [1964] 131(IS)	Capital gains on retirement 39(TA)	Census of distribution 6(N)
C.I.R., Brown v. [1965] 330(L)	Capital gains: securities, by J. Jeffrey-	Central and District Properties v. C.I.R 819(L)
C.I.R., William P. Bulmer and others v 655(L)		Certificate in Management Information 59(I), 231(A),
Citites, William 1. Delinior and Others 7 OSS(E)	Cook 739(TA)	
C.I.R., Cameron's executors v	Cook	298(N), 354(IN), 368(I), 382(N), 391(A), 673(I), 824(I), 842(N), 844(N)

PAGE	PAGE	PAGE
Ceylon 327(TN)	COMPANIES—continued	CONTRACT AND TORT
Chancery Lane Safe Deposit Offices Co. Ltd.	City Wall Properties Ltd., Bell Houses	Accord and satisfaction 277(L)
v. C.I.R 111(L), 421(L)	Ltd. v 48(L)	D. & C. Builders Ltd. v. Rees 277(L)
	Close companies 100(TA), 245(TA), 396(A),	Effect of skidding on negligence 123(L)
	742(TN)	Faull, Richley (Henderson) v 123(L)
CHANNEL ISLANDS	Cole, V. B.: "Estate duty and property" 806(BR)	Liability of an advocate to his client 278(L)
"Income taxes in the Channel Islands and	Companies Act 1948 756(A)	Rees, D. & C. Builders Ltd. v 277(L)
	Companies Act 1967?	Richley (Henderson) v. Faull 123(L)
Isle of Man," by L. E. Feaver and	Companies Act 1967? 840(A)	Rondel v. Worsley 278(L)
Kenneth Mines 318(BR)	Companies Bill 144, 757, 840, 855(A)	Worsley, Rondel v 278(L)
	Companies—monthly accounting for	Worstey, Ronder v
Charities Aid Fund 734(R)	income tax, by J. Jeffrey-Cook 737(TA), 807(TA)	"Control and management of capital pro-
Charities Official Investment Fund 500(PA)	Company reports 119(N)	
"Charlesworth's company law," by T. E.	"Company secretarial practice," by L.	
Cain 28(BR)	Hall 92(BR)	Control of Borrowing Order 1958 156(A), 824(I),
Cain	Company tax computations—new forms,	909(I)
CHARTAC tells the world 619(P)	by J. Jeffrey-Cook 36(CS)	Control of Office and Industrial Develop-
Chartered Accountants' Benevolent Associa-	Cost of capital 7(A), 117(PS)	ment Act 1965 606(N)
tion 65(I), 130(IN), 289(I), 296(N), 526(I), 751(I)	Creditors' rights on a reduction of capital 202(L)	Cooper, C.: Is an auditor an officer of a com-
Chartered Accountants Employees' Super-	Directors' remuneration 100(TA), 147(N), 178(TA)	pany?
annuation Scheme 65(I), 130(IN), 174(N), 246(N),	185(TN), 399(A), 899(R)	Cooper, S. R 461(N)
441(N), 482(N), 705(N)	Directors-National Insurance 394(A)	Cooper, Vivian R. V.: "Manual of auditing" 536(BR)
Chartered Accountants' Golfing Society 374(1),	Disclosing service contracts, by J. D. B.	613(A), 706(A), 901(R)
449(I), 525(I), 599(I)	Oliver 785(A)	Cooper, W. Mansfield, and Wood, John C.:
Chartered Accountants' Hockey Club 65(I), 292(I),		"Outlines of industrial law" 806(BR)
		Co-ordination of finance and management,
599(I), 753(I)		by F. T. Hunter 624(A)
Chartered Accountants' Retirement Benefits	Dividend increases—groups of companies 43(TA)	"Copinger and Skone James on copyright,"
Scheme 44(N), 67(I), 591(C)	Fair deal for shareholders 439(L)	
Chartered Accountants' Student Society of	Family company, Taxation and the 326(TA)	by F. E. Skone James and E. P. Skone
Leeds 208(I)	Fanciful Imagery Limited 791(BL)	James 317(BR)
Chartered Accountants' Students' Society of	Form CT61 36(CS), 607(A), 737(TA)	"Copyright, Copinger and Skone James on,"
London 135(I), 289(I), 374(I), 452(I), 834(I),	Future forecast—indefinite 748(C)	by F. E. Skone James and E. P. Skone
843(N), 901(R), 911(I)	Group accounts 19(A), 85(A), 223(A)	James 317(BR)
Chartered Accountants' Trustees Ltd. 130(IN)	Group Companies 149(TA)	
Chatwood-Milner Ltd 343(N), 812(P)	Income tax returns 607(A)	
Chester and North Wales Branch of the	Limited Companies Bill 144(A)	
Liverpool Society of Chartered Account-	Loan capital or shares? 191(PS)	CORPORATION TAX
ants 373(I)	Long-term finance 33(PS)	Allowance of charges on income 399(A)
Chisholm, H	Lucania Temperance Billiard Halls	Budget 385(A)
"Choice in welfare 1965," by Ralph Harris	(London) Ltd., In re 202(L)	Canada 417(TN)
		Capital allowances 37(CS)
and Arthur Seldon 28(BR) Chown, John: "The corporation tax—a	Monthly returns 36(CS), 607(A), 737(TA), 807(TA)	Cessation of trade 401(A)
Chown, John: The corporation tax—a	National Bank Limited, Re 349(L)	Charges on income 1965/66 593(R)
closer look" 26(BR)	National Insurance 394(A)	Class companies 100(TA) 245(TA) 307(A)
Christie, G. W.: Accountants' fees 199(R)	Outline computations 36(CS)	Close companies 100(TA), 245(TA), 397(A),
Chubb safes	Position of company directors in National	551(A), 800(TA)
Church service for Institute	Insurance 394(A)	Commencement of corporation tax 553(A)
Churchill, Winston: "Second World War" 75(N)	Provision of corporate finance, by P. A.	Company liquidation 279(R)
City of London College 146(N), 758(N), 842(N) City University 759(N)	Bird 33(PS), 117(PS), 191(PS)	Company's profits 638(PS)
City University 759(N)	Receivership—set-off on debts 611(A)	"Corporation tax" (Institute) 369(I), 595(I),
City Wall Properties Ltd., Bell Houses Ltd.	Section 28, Finance Act 1960, reconsidered 578(TA)	682(N)
v 48(L)	Service contracts, Disclosing by J. D. B.	"Corporation tax," by C. N. Beattie 412(BR)
Clark, L. H.: Some aspects of the corpora-	Oliver 785(A)	"Corporation tax," by K. S. Carmichael 642(BR)
tion tax 551(A)	Set-off in receivership, by R. R. Penning-	"Corporation tax," by Peter M. B.
Clayton, Cyril Reginald, v. Lavender (In-	ton 611(A)	Rowland and John E. Talbot 91(BR)
spector of Taxes) 111(L)	Share registration by computer service,	"Corporation tax and Capital Gains Tax
Cleary, C.I.R. v. 266(L), 489(L), 578(L), 793(PS)	by C. R. Plummer 632(A)	Classified," by D. N. Sims 898(BR)
Clické amost testifes assis	"Share valuations," by T. A. Hamilton	"Corporation tax—a closer look," by
Cliché expert testifies again	Parent Valuations, by 1. A. Hammon	John Chown 26(BR)
Clients' moneys held by practising members 131(IS)	Baynes 723(BR)	Corporation tax and the shareholder, by
Clore v. C.I.R 424(L)	Takeover or merger? 349(L)	Neville Young 247(TA)
Close companies 100(TA), 245(TA), 396(A), 742(TN)	Tax rates overseas 46(TN)	Companies tour tour planning for the
Coat of arms 62(I)	Taxation in company accounts 199(R)	Corporation tax—tax planning for the
Coathew Investments Ltd. v. C.I.R. 331(L), 490(L)	Taxation of companies and company dis-	small business, by Halmer Hudson 483(TA)
Cohen (George) 600 Group Ltd 643(PA)	tributions 397(A)	Directors and their remuneration 100(TA), 147(N),
Collège National des Experts Comptables de	Times 300 533(N), 665(R)	178(TA), 185(TN), 399(A), 558(A), 593(R)
Belgique 132(I)	Ultra vires 48(L)	Directors of family companies 202(R), 499(R)
"Commerce, its theory and practice," by	"Unlimited Companies," by K. B.	Disallowance of interest paid to a director 558(A)
S. Evelyn Thomas 177(BR)	Edwards 855(A)	Discounted cash flow 661(R)
"Commercial law," by Gordon J. Borrie 318(BR)	"Yearly annual report on companies" for	Distributions 397(A), 900(R)
"Commercial law, Pitman's," by J. A. Slater 806(BR)	1965 (H.M.S.O.) 682(N)	Dividend increases—groups of companies 43(TA)
Commissioner of Taxation of the Common-		Dividends—to pay or not to pay? by K. S.
wealth of Australia, Peate v 816(L)		Carmichael 800(TA)
Commissioners' meetings 734(R)	"Competition in radio," by Denis Thomas 92(BR)	Double taxation relief 401(A)
Committee on Iron and Steel Industry 299(N)	Competitions 14(A), 168(A), 230(A)	Family investment companies 552(A)
25 (N)	"Competitiveness of British Industrial Pro-	Finance Bill 1966 480(TA), 560(A)
	ducts, The," by G. F. Ray 898(BR)	Form CT61 36(CS), 607(A), 737(TA)
	"Complete guide to investment," by Gordon	Groups of companies 397(A), 555(A)
COMPANIES		"Income tax, including corporation tax
Accounting for income tax deducted, by	Cummings	and capital gains tax," by Henry Toch 725(BR)
	"Electronic Data Processing"	Monthly returns 36(CS), 607(A), 737(TA), 807(TA)
	"Computer ABC," by P. D. Reynolds 350(N),	Outline computations 36(CS), 118(N)
Accounting periods—but why each year?		
by D. E. T. Tanfield 304(A)	380(N), 581(N) Computer, Current Concepts 846(A)	
Accounts—chairman's statement 748(C)		Participators and associates
"Accounts of limited liability company	Computer Accounting Case, by R. W.	Recent tax changes and the investing
customers," by L. C. Mather 177(BR)	McCoy and J. J. Anderson 897(BR)	shareholder, by Geoffrey A. Holmes 798(PS)
Accounts, Points from published 53, 124, 195,	"Concepts for management accounting," by	Reconstructions without change of owner-
280, 337, 428, 500, 587, 643, 728, 787	Walter B. McFarland 806(BR)	ship 399(A)
"Admission of securities to quotation"	"Conceptual foundations of business re-	Recovery of income tax borne by deduc-
(British Stock Exchanges) 663(C)	search," by Paul H. Rigby 177(BR)	tion 554(A)
Bell Houses Ltd. v. City Wall Properties 48(L)	Conn v. Robins Bros. Ltd	Relief for trading losses, other than ter-
"Casebook on company law," by R. S.	Conrad, Alfred H., and Meyer, John R.:	minal losses 399(A)
Sim 176(BR)	"Studies in econometric history" 28(BR)	Secretary/accountant becoming director. 594(R)
Changes in company law 524(1)	Consequential loss insurance: research and	Section 341 claims 556(A)
"Charlesworth's company law," by T. E.	development establishments, by Denis	Set-off of losses etc. against franked
	Riley 393(A)	investment income 399(A)
Cain		***************************************

PAGE	PAGE	PAGE
CORPORATION TAX—continued	Dale, E.: "Management: theory and	Easier lives for stockbrokers 267(N)
Some aspects of the corporation tax, by	practice" 413(BR)	East Anglian Society of Chartered Account-
L. H. Clark 551(A)	"Data processing," by Harry P. Hart-	ants 449(D, 910(I)
"Student's guide to corporation tax," by	kemeier 724(BR)	Eaton, A. Kenneth: "Essays in taxation" 806(BR)
K. S. Carmichael 638(PS), 719(PS) Subvention payments 397(A), 556(A)	Davey, F. C 451(I), 759(N)	"Economic Organisation of Modern Britain,"
Subvention payments 397(A), 556(A)	Davies, Alun G.: "Render unto Caesar" 479(BR),	by Noel Branton 898(BR)
"Synopsis of corporation tax," by L. E.	804(BR)	Economics and accountancy, by A. M.
Feaver and Kenneth Mines 318(BR)	Davies v. Davies Jenkins and Co. Ltd. 186(L), 420(L),	Bourn 148(A)
Tax planning for the small business, by	491(L)	Economics of taxing advertising, by Alan
Halmer Hudson 483(TA)	Davies Jenkins and Co. Ltd., Davies v. 186(L), 420(L),	Peacock 160(A)
Tax reserve certificates 656(TN), 813(TN) Transitional period 201(R)	491(L)	Economics, Town Planning and Traffic, by
Transitional period 201(R) University education under contract of	Davis, Gordon B.: "An introduction to	D. J. Reynolds 896(BR)
		Edey, Harold C., and Peacock, Alan T.: 590(C)
Writing-down allowance	electronic computers" 177(BR) Daykin, J	"National income and social accounting" 806(BR)
THE TOTAL CONTRACTOR OF THE TOTAL CONTRACTOR OT THE TOTAL CONTRACTOR OF THE TOTAL CONTRACTOR OT THE TOTAL CONTRACTOR OF THE TO	Deaglio, Mario: "Private enterprise and	Edgcumbe, S
"Cost control and the supervisor" (American	public emulation" 806(BR)	—The Institute building in Moorgate Place 49(R)
Management Association) 806(BR)	Decimal currency 215(N), 219(N), 571(PS)	Edge, H. C.: Computers as an aid to the
	Decimal planning starts now, by C. A.	management of a finance company 308(A)
	Parker 571(PS)	"Education and the State," by E. G. West 317(BR)
	De Ferranti, Basil 216(N)	Education and training 163(A), 235(A), 285(IS),
COSTING	Degree courses 6(N), 60(I), 205(I), 219(N)	294(A), 295(N), 300, 368(I), 391(A), 474(A),
Accountants in the electric chair 534(N)	De Leeuw, Manya and Eric: "Read better,	475(IS), 492(R), 757(N)
"Case for marginal costing," by S. Dixon 353(IN),	read faster" 177(BR)	Educational Grants Association Ltd.,
843(N)	Denmark—tax developments 46(TN)	C.I.R. v
Check check check, by Mycroft 498(PS)	De Paula, F. Clive: "Is an auditor an	Edwards, Cannon Industries Ltd. v. 112(L), 263(L)
"Costing for the rubber manufacturing industry as an aid to management" 479(RP)	officer?" 592(R)	Edwards, K. B.: Tax avoidance 793(PS)
industry as an aid to management" 479(BR)	De Paula, F.R.M.: "The principles of audit-	—Unlimited Companies
Cut out the overtime, by Mycroft 431(PS) "How to install and effectively use direct	ing" 724(BR)	
costing," by James J. Hickey 414(BR)	DEPRECIATION	Ehlers, G. C 677(1)
Is it cheaper by hand? by Mycroft 335(PS), 498(PS)	Depreciation as part of shareholders'	
Marginal costing with several products.	funds 127(R), 200(R)	
by Harold Lucas 609(A), 698(A), 769(A)	Termination of free depreciation in de-	
"Notes on costing," by A. Dixon 242(BR)	velopment districts 482(TA)	ELECTRONICS
Press on regardless, by Mycroft 230(A), 468(A)		Advanced electronic data processing con-
"Terminology of cost accountancy"	Deputy President 457(N), 515(I)	ference, Cambridge 4(N), 129(IN), 146(N),
(Institute of Cost and Works Account-	Deverell, C. S.: "Office personnel-organisa-	319(P), 354(IN)
ants) 217(N)	tion and management" 759(N)	Audit problems 795(PS)
	Diamond, J 367(I)	"Auditing with the computer," by Wayne
Council meetings 59(I), 131(I), 205(I), 285(I), 355(I),	Diarium mercatoris, John Jones's, by Pro-	S. Boutell 28(BR)
444(I), 459, 514(I), 595(I), 666(I), 750(I), 824(I),	fessor B. S. Yamey 544(A)	Automatic typewriter 733(N)
903(1)	"Dictionary of banking" (Thomson), edited	B.E.A
Council members 146(N), 205(1), 216(N), 219(N),	by F. E. Perry and F. R. Ryder 641(BR)	Block & Anderson 425(N), 811(P)
285(I), 295(N), 297(N), 351(P), 355(I), 444(I),	"Dictionary of economic terms," by Alan	Book production
460(N), 517(I), 595(I), 603(N), 758(N), 824(I), 903-4(I)	Gilpin	Bowmaker Ltd 204(N) British Computer Society 73(N)
Council recommendations	investment performance" 586(BR)	British Joint Computery Conference 463(A)
Courage Barclay	Diploma in Business Studies	Burroughs
Courage Dateiny	Directors and their remuneration 100(TA), 147(N),	Business Efficiency Exhibition 1966 810(P)
	178(TA), 185(TN), 898(R)	Bypassing faulty circuits 268(N)
COURSES	Disallowance of advertising expenditure, by	Calculators 811(P)
Accountancy (full-time) 757(N)	Sir George Honeyman 76(A)	Canola electronic calculators 425(N), 811(P)
Articled clerks 235(A), 474(A), 518(IS), 666(I),	Disciplinary Committee 207(I), 286(I), 365(I),	Centre-File
670(1)	448(I), 597(I), 674(I), 907(I)	Company reports 119(N)
Business studies 217(N)	Disclosing service contracts, by J. D. E.	Computer, The 29(PS)
Current tax practice 781(P)	Oliver 785(A)	"Computer ABC," by P. D. Reynolds 350(N),
Degree 6(I), 60(I), 205(I)	Disclosure in company accounts 756(A)	380(N), 581(N), 797(N)
E.D.P 130(IN), 134, 301(I)	Discounted cash flow 470(A), 656(R), 661(R),	Computer input/output
London and District Society 235(A)	665(R), 771(A)	Computer, Concepts Current 846(A)
Management information 6(N), 134(I), 147(N),	Discrimination 240(BL), 443(R)	Computer minimum
231(A). 382(N), 604(N), 673(1), 759(N) South Eastern Society 676(1)	Dissemination and comparison, by Laura	Computer Services (Birmingham) Ltd 56(N)
Summer—Cambridge 19(A), 85(A), 132(1),	Tatham 119(N) Distribution of losses in a partnership wind-	Computers and management accounting 147(N)
298, 301(N), 368(I), 383(N), 681(N), 743(A),	ing up, by R. R. Pennington 792(L)	Computers as an aid to the management of
752(I), 773(A), 783(P)	Distributions—Transitional Provisions 900(R)	a finance company, by H. C. Edge 308(A)
Summer—Oxford 132(I), 298(N), 301(P), 368(I),	Dividend increases—groups of companies 43(TA)	Computers: speed, fluid, flight, distance 56(N)
383(N), 551(A), 624(A), 657(P)	Dividends—to pay or not to pay? by K. S.	Current concepts in the uses of computers,
Summer school—St. Andrews 383(N)		their implications and development, by
Taxation 134(I), 383(N), 444(I), 458(N), 781(P)	Dixon, A.: "Notes on costing"	A. B. Toan 760(A)
Teacher training 132(I), 233(A), 461(N), 604(N)		"Data processing," by Harry P. Hart-
	-"The case for marginal costing" 353(IN), 843(N)	kemeier 724(BR)
"Covenants, settlements and taxation," by	Dobbs, James: A.C.A. sails the world 621(P)	Datafair 1966
G. B. Graham 28(BR)	Dobson, P. H 677(I)	
Cramer, Joe J., Jr.: "Accounting and report-	Donker, M	Tatham
ing requirements of the private pension trust" 244(BR)	Donovan, R. L	146(N), 319(P), 354(IN), 368(I), 683(A), 760(A),
	or name of country concerned	846(A)
Credit insurance	Drinkwater, S. R 460(N)	E.D.P. courses 130(IN), 134(I), 368(I)
"Critical path analysis, problems and solu-	Duke of Buccleuch and another v. C.I.R 47(L)	Easier lives for stockbrokers 267(N)
tions," by K. G. Lockyer 806(BR)	Duncan, K 528(I)	Electronic data processing, by Peter Hall-
Cummings, Gordon: "The complete guide to	Dungate v. Dungate 123(L)	Computer 29(PS)
investment" 479(BR)	Duplicator 204(N)	Computer input/output 113(PS), 187(PS)
Current concepts in the uses of computers,	Durman, L. F.: "The selection, training and	Managing a Data Processing Dept 876(PS)
their implications and development, by	management of staff" 298(N)	Experience of Elec Ltd. 495(PS), 575(PS),
A. B. Toan, Jr 760(A)	"Dymond's death duties," by Reginald K.	634(PS), 715(PS), 795(PS)
"Current law statutes annotated 1965," by	Johns 479(BR)	Program coding
John Burke (editor) 479(BR)		Program flow charts 332(PS)
Curzon, L. B. "Roman Law" \$98(BR)		Systems analysis
	E.D.P. courses 4(N), 129(IN), 146(N), 319(P),	Electronic data processing conference,
D. & C. Builders Ltd. v. Rees 277(L)	354(IN), 368(I), 683(A), 760(A), 846(A)	Cambridge 4(N)
D.C.F. 470(A), 656(R), 661(R), 665(R), 771(A)	Eames v. Stepnell Properties Ltd 424(L), 653(L)	Emett computer 810(P)
Andrew conferent conferent tracks		

PAGE	PAGE	PAGE
LECTRONICS—continued	ESTATE DUTY—continued	-"Tolley's synopsis of estate duty" 318(BR) Federation of British Rubber & Allied
English Electric 56(N), 120(N), 568(N), 648(N), 680(A), 733(N)	C.I.R., Public Trustee (Lyle's Trustee) v.	Manufacturers: "Costing for the rubber
Fluid computer 56(N)	In re Kirkwood	manufacturing industry as an aid to
Flying exhibition 56(N)	Cameron's executors v. C.I.R 110(L)	management" 479(BR)
Future pattern of an integrated manage-	Continuing annuity 423(L)	"Fieldhouse's income tax simplified," by
ment information ADP system, by	Discretionary trust 110(L), 490(L), 491(L), 655(L),	A. H. Taylor ,, 318(BR)
Dudley W. Hooper 463(A)	Duke of Buccleuch and another v. C.I.R. 47(L)	Filing cabinets
Giro	"Dymond's death duties," by Reginald	Finance Act 1965 36(CS), 39(TA), 43(TA), 45(TN),
IBM 56(N), 268(N), 308(A), 647(N), 811(P)	K. Johns 479(BR)	100(TA), 178(TA), 245(TA), 247(TA), 249(TA),
IBM	Enlargement of life interest 110(L), 264(L)	323(TA), 396(A), 607(A), 743(A), 773(A), 860(TA)
Industrial & Commercial Data Prepara-	Estate duty calculations from 30 July 1949	"Finance Act 1965" (Association of Land
tion Ltd	Supplement to January issue "Estate duty and property," by V. B. Cole 806(BR)	and Property Owners)
Instant random access 342(N) Interfirm cost comparisons 120(N)	Exempt private company—controlling	of, by F. T. Hunter 624(A)
International Federation of Information	interest and estate duty 279(R)	Finance Bill 1966 480(TA), 524(I), 560(A), 595(I)
Processing Congress, 1968 129(IN)	interest and estate duty 279(R) Extra-statutory concessions 258, 259(TA)	Finance Bill 1966 480(TA), 524(I), 560(A), 595(I) Finance Act 1966
Intinco Ltd 267(N), 647(N)	Gartside and another v. C.I.R 655(L), 819(L)	Finance company—Computers as an ald to
"Introduction to electronic computers,"	"Green's death duties," by D. J. Lawday	the management of, by H. C. Edge 308(A) "Finance for management," by C. S. Page
by Gordon B. Davis 177(BR) Linking of computers	and E. J. Mann	and F E Canamay 804(RR)
Machines in business 56, 119, 203, 267, 425, 567,	Hurt and others 423(L)	"Finance of foreign trade," by D. P.
647, 733	Holmden's Settlement Trusts, Re 491(L), 819(L)	Whiting
Midland Bank	Hurt and others, Public Trustee v.: Re	"Finances and taxes in European integra-
NCR	Harris's Will Trusts 423(L)	tion," by Prof. Dr. R. Regul and Dr. W.
National Computing Centre 680(A) Path-breaking at Cambridge 319(P)	Kilpatrick's Policies Trusts: Kilpatrick v. C.I.R	Renner
Place of the computer in the management	Kirkwood, In re: Public Trustee (Lyle's	"Financing university education," by A. R.
structure, and its operating efficiency,	Trustee) v. C.I.R 110(L), 490(L)	Prest 806(BR)
by D. W. Hooper 683(A)	Public Trustee (Lyle's Trustee) v. C.I.R.:	Findings and decisions of the Appeal
Program flow charts 332(PS)	In re Kirkwood 110(L), 490(L)	Committee
Punched card game 268(N)	Public Trustee v. Hurt and others: Re Harris's Will Trusts 423(L)	Findings and decisions of the Disciplinary Committee 207(I), 286(I), 356(I), 448(I), 597(I),
Real time 73(N) Remote control E.D.P	Ralli Brothers Ltd. v. C.I.R 110(L), 264(L)	674(1)
"Role of the computer in management,"	Renaument of tax 110(1)	Finnie, J.: "The accountant's dilemmas" 244(BR)
by D. W. Hooper 353(IN)	"Taxes and death duties," by Philip	—Discrimination 443(R)
Sadie <td< td=""><td>Lawton 28(BK)</td><td>Finsbury Securities Ltd., Bishop v. 655(L), 863(L) Firm's centenary 453(I)</td></td<>	Lawton 28(BK)	Finsbury Securities Ltd., Bishop v. 655(L), 863(L) Firm's centenary 453(I)
Secondband computers 723(N)	"Tolley's synopsis of estate duty," by	Firm's centenary
Share registration by computer service, by	L. E. Feaver and Kenneth Mines 318(BR) Trust of insurance policies 331(L), 490(L)	burden of 381(N)
C. R. Plummer 632(A)	Valuation 47(L)	Fisher, H. F., and Young, J.: "Actuarial
"Speaking of computers," by James Allan 479(BR)	the state of the s	practice of life assurance"
Stockmarket Computer Answering Net-	"Ethical standards of the accounting pro- fession," by John L. Carey and William	Fleetwood Branch of the North West Society
work	O'Doherty 412(BR)	of Chartered Accountants 374(I)
Susie invoicing computers 733(N)	European Accountants' Journal 129(IN)	of Chartered Accountants
Systemation Ltd 343(N), 733(N)	Evans v. Harrison 820(L)	Folley, R. R. W., and Hinton, W. L.:
Systems analysis 275(PS)	Examination Committee 824(I) Examination questions—Finance Act 1965 62(I).	"British fruit farming"
Uniset 648(N) United Airlines, U.S.A 204(N)	Examination questions—Finance Act 1965 62(I), 132(I)	tion" 898(BR)
Univac 56(N), 119(N), 204(N), 267(N), 647(N)	Examination results, Notification of 60(D, 134(D).	Ford Motor Co
Using the computer 275(PS), 332(PS)	366(I), 834(I)	Ford Motor Co
MI	Examination syllabus—revision 393(1)	Forte's (Holdings) Ltd
Elements of accounting," by L. Goldberg and V. R. Hill 806(BR)	Examinations 60(I), 61(I), 134(I), 205(I), 208(I), 287(I), 367(I), 518(I), 522(I), Supplements to March	529, 600, 676, 753, 835, 914(I)
Elements of consolidation accounting." by	June and August issues, 617(BL), 666(I), 670(I),	Four years' articles 3(N)
Elements of consolidation accounting," by Edward Stamp	824(IS), 904(I)	France—tax developments 260(TN), 487(TN),
Elements of the law of income and capital	824(IS), 904(I) Exchange control 156(A), 350(L), 605(N)	583(TN), 656(TN)
gains taxation," by C. N. Beattie 318(BR) Eligibility for the Intermediate examination 824(IS)	Exchange Telegraph Company 590(C) Executors, Estate Harmsworth, v. C.I.R 654(L)	Franklin, George C.: Revenue from 64-8 823(R) Fraser, R. S.: Advancing the standards 592(R)
Illams Duplicator Co. Ltd 204(N)	"Exploring 1970; some numerical results"	Fee for the Joint Diploma 128(R)
Blliott, B 194(C)	(University of Cambridge) 27(BR)	Freedom from Hunger Campaign
ans v. Lucas	Exports—from which country? 428(PA)	"Freedom or free for all?" (Institute of
ilson v. James G. Johnston Ltd 106(L)	Extra-statutory concessions in operation at	Economic Affairs)
Elusive art of accounting," by Howard Ross	31 December 1964 253(TA)	Friend, B. E., Computers in Inventory Man-
Ross		agement
English law," by Kenneth Smith and Denis		Frowd v. Whalley 111(L), 328(L)
J. Keenan 806(BR) Enter the accountant	Failure at the Intermediate examination 824(IS)	Full-time study courses for articled clerks 4/3(15)
Inter the accountant	Fair deal for shareholders 439(L)	"Fundamental accounting principles," by
equities in a Depression by F. T. Millbank 890(C)	Fairbairn (Esmee) Chair in Finance 461(N)	William W. Pyle and John Arch White 806(BR)
rtma collating/inserting/scaling machines 203(N) Essays in taxation," by A. Kenneth Eaton 806(BR)	Fairweather, H., Ltd., Shadford v 424(L), 651(L) Family company, Taxation and the 326(TA)	"Further applications of O. & M.," edited by G. E. Milward and P. H. S. Wroe 806(BR)
Essential business mathematics," by W. I.	"Family farm, The optimum size of," by	Future forecast—indefinite, by P. J. Naish 748(C)
Layton 177(BR)	F. G. Sturrock 177(BR)	Future pattern of an integrated management
Essentials of accounting," by Robert N.	Fanciful Imagery Limited 791(BL)	information ADP system, by Dudley W.
Anthony	"Farm accounting in New Zealand 1966"	Hooper 463(A)
Smith and D. J. Keenan 898(BR)	(New Zealand Society of Accountants) 805(BR) Farm business records 129(IN), 369(I)	Garg, Dinesh Chandra: "Garg's income
aso Petroleum Co. (Inventory Manage-	"Farm crops and livestock," by D. G.	tax ready reckoner 1966-67" 806(BR)
ment) 846(A)	Girdwood 177(BR)	Garrett, A. A.: The Institute's history 227(A)
	Fast and accurate 166(A)	Gartside and another v. C.I.R. 655(L), 819(L)
	Faull, Richley (Henderson) v 123(L) Fawthrop, Arnold: "Accounts for retailers" 318(BR)	"General principles of English law," by O. K. Metcalfe 28(BR)
TATE DUTY	Feaver, L. E., and Mines, Kenneth: "Income	"Gentleman accomptant," by Roger North 462(N)
Buccleuch, Duke of, and another v. C.I.R. 47(L)	tax chart-manual" 318(BR)	"Geography for business studies," by H.
Budget 385(A)	-"Income taxes in the Channel Islands and	Robinson 317(BR)
C.I.R., Cameron's executors v 110(L) C.I.R., Duke of Buccleuch and another v. 47(L)	Isle of Man"	
C.I.R., Gartside and another v 655(L), 819(L)	- "Synopsis of profits tax" 318(BR)	GERMANY
C.I.R., Kilpatrick v.: Re Kilpatrick's	Synopsis of taxation in the Republic of	Study Conference at Baden-Baden
Policies Trusts 331(L), 490(L)	Ireland" 318(BR)	(Journal U.E.C.) 841(N)

Gillett, Sir Harold 595(I), 603(N)	Higher education—challenge to the pro-	INCOME TAX—continued
Gilpin, Alan: "Dictionary of economic terms" 586(BR)	fession in Great Britain, by Bertram	Agency agreement 106(L)
Girdwood D. G. WEsser store and live	Nelson 163(A)	Andrew v. Taylor 111(L), 262(L)
Girdwood, D. G.: "Farm crops and live- stock" 177(BR)	Hines, A. J.: An apathetic majority 128(R) "Hire Purchase Act, 1965, with annotations,"	Annual payment
Giuseppi, John: "The Bank of England" 724(BR)	by Brian Hogan 318(BR)	Appeals
Glaxo Group Limited 53(PA) Godfrey, J 824(1)	Hire purchase and hiring controls 605(N)	Attwooll, London and Thames Haven Oil Wharves Ltd. v 817(L)
Goldberg, L., and Hill, V. R.: "The	"History of income tax," by B. E. V. Sabine 478(BR) "History of money," by E. Victor Morgan. 219(N)	Australia 105(TN), 261(TN)
elements of accounting" 806(BR)	"History of The Institute of Chartered	Avoidance 816(L)
Golden Wonder potato crisps 269(C) Gordon, D. G 529(I)	Accountants in England and Wales," by Sir Harold Howitt 145(N), 227(A), 287(I),	Back duty 47(L), 109(L), 111(L), 328(L), 862(L) Bank interest to date of death 593(R)
Gordon & Gotch Ltd 203(N)	301, 354(IN), 370(I)	Becker v. Wright 111(L), 329(L)
Gough, R. W 460(N)	Hogan, Brian: "The Hire Purchase Act, 1965,	Belgium 184(TN), 417(TN), 815(TN)
Graduates—Why only ten per cent? 63(I) Graham, G. B.: "Covenants, settlements	with annotations"	Bishop v. Finsbury Securities Ltd 863(L) Blair, Parkstone Estates Ltd. v 331(L), 652(L)
and taxation" 28(BR)	worths budget tax tables" 586(BR)	Brimelow v. Price 109(L)
Greater London Council loan 270(C)	Holborn Group 67(I)	"British tax review" (Index), edited by
Greece—company tax rates 46(TN) "Green's death duties," by D. J. Lawday	Holland—see Netherlands Holmden's Settlement Trusts, Re 491(L), 819(L)	G. S. A. Wheatcroft
and E. J. Mann 318(BR)	Holmes, Geoffrey A.: Recent tax changes	Business entertainment expenses 735(R)
Group accounts, by John D. Russell 19(A), 85(A) Group accounts—Subsidiaries not audited	and the investing shareholder 798(PS), 881(PS) Hone, Anthony: Revenue interpretations 345(R)	"Butterworths budget tax tables," edited by P. A. Hogger and others 586(BR)
by us: a dissenting view	"Honest profits—the golden eggs of effi-	"Butterworths income tax handbook
Grow with Glaxo 53(PA)	ciency," by James Heron MacMurchie 177(BR)	1965/66," edited by David Roberts 318(BR)
"Growth through competition: an alterna- tive to the National Plan," by "Spartacus" 414(BR)	Honeyman, Sir George: The disallowance of advertising expenditure 76(A)	C.I.R., Campbell and Fairfax-Jones v 424(L), 488(L)
"Guide to investment grants," by F. H.	Honour, W. B., and Hickmott, G. J. R.:	C.I.R., Chancery Lane Safe Deposit
Brittenden 806(BR)	"Principles and practice of profits insur-	Offices Co. Ltd. v 111(L), 421(L)
"Guilty men in the office," by H. P. Cemach 28(BR) Guinness	ance" 586(BR) Honours and appointments 73(N), 285(I), 366(I),	C.I.R., Kilmarnock Equitable Co-opera- tive v
Gynther, R. S.: "Accounting for price-level	367(I), 460(N), 824(I)	C.I.R., B. W. Nobes and Co. Ltd. v 111(L), 421(L)
changes: theory and procedures" 803(BR)	Hooper, D. W.: The future pattern of an	C.I.R. v. Parker 186(L), 264(L), 578(TA), 794(PS) C.I.R., Trustees of the George Drexler
	integrated management information ADP system	Ofrex Foundation v 107(L)
Hackney, John W.: "Control and manage-	-The place of the computer in the manage-	Campbell and Fairfax-Jones v. C.I.R 424(L),
ment of capital projects"	ment structure, and its operating efficiency 683(A)	488(L) Canada 105(TN), 184(TN), 261(TN), 417(TN),
Hall, Peter: Electronic data processing 29(PS),	-"The role of the computer in manage-	479(BR), 487(TN), 806(BR), 813(TN)
113(PS), 187(PS), 275(PS), 332(PS), 433(PS),	ment" 353(IN)	Cannon Industries Ltd. v. Edwards 112(L), 263(L)
495(PS), 575(PS), 634(PS), 715(PS), 795(PS), 876(PS)	Hooper, Frederic: "Management survey" 299(N) Hoover puzzles 280(PA)	Capital allowances
Hallsten, Bertil: "Investment and financing	Hosemaster Machine Co. Ltd. v. Lawson 583(L),	Supplements to February and October issues, 95(TA),
decisions" , 806(BR)	740(L)	249(TA), 279(R), 323(TA), 385(A), 396(A), 562(A), 594(R), 649(TA)
Hamer, J. A	Hough, J.P	Case VII 45(TN), 93(TA), 249(TA), 736(R)
Hanson, J. L.: "An outline of monetary	How do we look? 6(N), 75(N), 147(N), 219(N),	Case stated-new trade or extension of old 112(L),
theory" 479(BR) Happy days are here again 566(BL)	299(N), 384(N), 462(N), 536(N), 606(N), 682(N) "How does Britain save?" (Stock Exchange) 459(N)	263(L) Ceylon 327(TN)
Hardacre, W. S., and Sage, N. D. B.: "Local	"How to install and effectively use direct	Chancery Lane Safe Deposit Offices Co.
authority capital finance" 28(BR)	costing," by James J. Hickey 414(BR) Howard, Leslie R.: "Auditing" 806(BR)	Ltd. v. C.I.R
Harding, S. R	Howell, James E., and Teichroew, Daniel:	Channel Islands
Harmsworth Estate Executors v. C.I.R 654(L)	"Mathematical analysis for business	Commissioners' meetings 734(R)
Harper, W. M.: Business mathematics 115(PS),	decisions"	Companies—monthly returns 36(CS), 607(A), 737(TA)
189(PS), 271(PS), 336(PS), 345(R), 436(PS), 573(PS), 636(PS), 717(PS), 879(PS)	Institute of Chartered Accountants in	
Harris, Ralph, and Seldon, Arthur: "Choice	England and Wales" 145(N), 227(A), 287, 301(I),	Company tax rates overseas 46(TN) Conn v. Robins Brothers Ltd. 331(L), 653(L) "Covenants, settlements and taxation,"
in welfare 1965" 28(BR) Harris's Will Trusts, Re: Public Trustee v.	354(IN), 370(I) Howitt Prizes	by G. B. Graham 28(BR)
Hurt and others 423(L)	Hudson, Halmer: Corporation tax-tax	Damage to physical asset 817(L)
Harrison, Evans v	planning for the small business 483(TA) Hughes, Percy F. (editor): "Taxation key to	Davies v. Davies Jenkins and Co. Ltd 186(L) 420(L)
Harrison, Willis and Willis's Executor v 261(L) "Harrison & Hillman's book-keeping and	income tax and surtax" 177(BR)	Davies Jenkins and Co. Ltd., Davies v 186(L),
accountancy for solicitors," by P.	Hull, East Yorkshire and Lincolnshire	420(L) Death of a partner
Harrison	Society of Chartered Accountants 62, 911, 913(I) Hunt, H. G.: "Industrial economics" 479(BR)	Debts released 404(A)
Hartley, W. C. F.: "An introduction to	Hunter, F. T.: The co-ordination of finance	Deeds of covenant
business accounting for managers" 175(BR)	and management 624(A) Hurley v. Young 47(L), 655(L)	Dependent relative allowance 499(R)
Harvey, Wilfred	Hurt and others, Public Trustee v.: Re	Disabled dependant, Tax relief for 735(R)
Hastings, Paul G.: "The management of:	Harris's Will Trusts 423(L)	Disallowance of advertising expenditure,
business finance"	Hutchinson, G. A., and Tunstall, F. C.: "Advanced accounting" 479(BR)	by Sir George Honeyman 76(A) Distributions by liquidations—Schedule F 278(R)
Haywards Heath Housing Society Ltd. v.	Advanced accounting 1	Directors Remuneration 899(R)
Hewison 424(L), 819(L)		Dividends
Hazel Sun Group	TOT 19/00 204/00 204/00 240/00 000/00	Anglo-American convention 72(A), 417(TN)
the storm	I.C.I	Belgium
Hector duplicator	Imperial Chemical Industries Ltd. 58(C), 504(C),	Calculation of underlying rate of foreign tax 126(R)
Partners Ltd 369(I)	591(C), 749(C), 823(C) Imperial Tobacco 269(C)	Canada 105(TN)
Heller & Partners Ltd., Hedley Byrne & Co.	"Improving the efficiency of an accounting	Italy
Ltd. v	department," by A. P. Ravenhill 353(IN)	Norway
Hewison, Haywards Heath Housing Society	Inarticulate 535(N)	Sweden 417(TN)
Ltd. v 424(L), 819(L) Hickey, James J.: "How to install and effect-		Switzerland 861(TN) Earnes v, Stepnell Properties Ltd 424(L), 653(L)
ively use direct costing" 414(BR)	INCOME TAX	Eames v. Stepnell Properties Ltd 424(L), 653(L) Educational trust 424(L), 488(L), 735(R)
Hicks, Sir John: "After the Boom" 898(BR)	Accounting for income tax deducted, by J. Jeffrey-Cook . 607(A), 737(TA), 807(TA)	Edwards, Cannon Industries Ltd. v. 112(L), 263(L) "Elements of the law of income and
Hicks, W	Acquisition and sale of land 424(L), 651(L)	capital gains taxation," by C. N. Beattie 318(BR)
C.P.A. An autobiography" 177(BR)	Advertising 76(A)	Ellis v. Lucas 424(L), 741(L)

PAGE

PAGE

INVESTMENT	Jones, Frank H.: "Jordans' modern book-	Light, H. R.: "The legal aspects of business" 92(BR)
Acceptable costs 502(C)	keeping" 26(BR)	Limitation of action for debt 123(L)
Anglo-American investment 72(A)	Jones, G. C	Linear programming 609(A)
"Complete guide to investment," by	Jones's (John) Diarium mercatoris, by	Liquidations and Receiverships 888(L)
Gordon Cummings 479(BR)	Professor B. S. Yamey 544(A)	List of Members 1967 752(1)
Fairbairn (Esmee) Chair in Finance 461(N)	"Jordans' modern book-keeping," by Frank	Little (Leo T.) Prize 60(I), 368(I)
"How does Britain save?" (Stock	H. Jones 26(BR)	Liverpool Chartered Accountants' Students'
Exchange) 459(N)	Josling, J. F.: "Powers of attorney" 92(BR)	Association 374(1)
International law of investment, by R. R.	Journal U.E.C 460(N), 841(N)	Liverpool College of Commerce 298(N)
Pennington 569(L), 645(L)		Liverpool Society of Chartered Account-
"Investment and financing decisions," by		ants 63(I), 147(N), 450(I), 528(I)
Bertil Hallsten 806(BR)	Keenan, D. J. and K. Smith: "Essentials of	Liverpool University 147(N)
Investment grants 180(TA), 182(TA), Supplement	Mercantile Law" 898(BR)	Living with America's capital gains tax 229(A)
to April issue, 304(IS), 353(IN), 356(I), 417(TN),	Keens, P. F 460(N)	"Local authority capital finance," by W. S.
488(TN), 492(R), 530(N), 806(BR), 861(TN)	Keeping up with the jets 604(N)	Hardacre and N. D. B. Sage 28(BR)
Investing Shareholder, Recent Tax	Keller, I. Wayne, and Ferrara, William L.:	Locke, Flora M., and Dehr, Dorothy:
Changes 881(PS)	"Management accounting for profit	"Office calculating and adding machines" 805(BR)
"Investment proposals and decisions," by	control 722(BR)	Lockyer, K. G.: "Critical path analysis,
Bruce R. Williams and W. P. Scott 243(BR)	Kemp Applications Sales Ltd 203(N)	problems and solutions" 806(BR)
Official investment 500(PA)	Kemp Applications Sales Ltd 203(N) Kent, A. W 460(N)	-"Production control in practice" 586(BR)
Tools of investment, by P. J. Naish 502(C), 590(C)	Kermode, E. R.: Some comments on the	London Chartered Accountants Students'
Trustee Investments Act, 1961 406(IS)	February issue 200(R)	Society 135(I), 289(I), 374(I), 452(I), 834(I)
Use of yield ratios, by P. J. Naish 193(C)	Key to future profitability 602(A)	London and District Society of Chartered
	Kilmarnock Equitable Co-operative v. C.I.R. 861(L)	Accountants-
Investors' Chronicle 590(C)	Kilpatrick's Policies Trusts, Re: Kilpatrick	Branch 450(I), 451(I)
	v. C.I.R	Chairman and Vice-Chairman 527(1)
	King-Scott, P.: "Industrial management" 806(BR)	Chairman and Vice-Chairman
IRELAND	Kingston College of Technology 346(R)	Conferences 3(N), 30/(A), 340(N), 419(TN),
Company tax rates 46(TN)	Kirkwood, Re: Public Trustee (Lyle's	483(TA), 911(I) Courses for articled clerks 235(A), 599(I)
Institute of Chartered Accountants in	Trustee) v. C.I.R 110(L), 490(L)	Courses for articled clerks 255(A), 599(1)
Ireland 128(N), 147(N), 217(N), 294(A),	Kirton, H	Groups 67(I), 137(I), 374(I), 451(I), 528(I), 758(N)
295(N), 383(N), 682(N), 759(N), 844(N)	Knight, J. F	Meetings 45(TN), 67(I), 74(N), 145(N), 216(N),
Irish Chartered Accountants Golfing	Kohler, Eric L.: "Accounting for manage-	842(N), 911(I)
Society 501(N)	ment" 586(BR)	Report 450(1)
Polden, C. E 682(N)	Kotas, Richard: "Accounting in the hotel	London and Thames Haven Oil Wharves
"Synopsis of taxation in the Republic of	and catering industry" 725(BR)	Ltd. v. Attwooli 817(L)
Ireland," by L. E. Feaver and Kenneth		London Business School 461(N)
Mines 318(BR)	- 1 mm	London House 75(N)
Tax developments 46(TN), 328(TN), 814(TN)	Lady, The	London School of Economics and Political
	Lancaster and Morecambe Branch 450(I)	Science 217(N) Longsdon, Rogers v 266(L), 421(L)
Is "stock shortage" a myth? by P. J. Naish 121(C)	Land Commission Bill 259(TN), 666(I), 672(I), 751(I)	Longsdon, Rogers V
Is the impost on investment dollar premiums	Langhout, J. (editor): "Aspects of account-	Lord (Cyril) Carpets Ltd. v. C.I.R 186(L)
lawful? by R. R. Pennington 350(L)	ing and auditing" 177(BR) Last, Turner v	Lord (Cyril) Carpets Ltd. v. Schofield
	Last, Turner v	(Inspector of Taxes) 186(L)
	Lavender (Inspector of Taxes), Cyril	Lucania Temperance Billiard Halls (London)
ISLE OF MAN	Reginald Clayton v	Ltd., In re
"Income taxes in the Channel Islands and	"Law and accounts of executors, adminis-	Lucas, Ellis v 424(L), 741(L)
Isle of Man," by L. E. Feaver and	trators and trustees," by B. G. Vickery 479(BR)	Lucas, Harold: Marginal costing with
Kenneth Mines 318(BR)	Law and the accountant 296(N)	several products 609(A), 698(A), 769(A)
Isle of Man Branch of the Liverpool	Law Commission 205(I)	Lupton (Inspector), Macsaga Investment
Society of Chartered Accountants 374(I)	Lawday, D. J., and Mann, E. J.: "Green's death duties"	440.000.00
Tax developments 487(TN), 584(TN), 814(TN)		Luxembourg—tax developments 419(TN)
	Lawson, Hosemaster Machine Co. Ltd. v 583(L), 740(L)	
Italy—double taxation convention 656(TN)	Lawson, G. H., and Windle, D. W.: "Tables	
italy—double taxation convention 650(114)	for discounted cash flow, annuity, sinking	McCoy, R. W., and Anderson, J. J., "Com-
	fund, compound interest and annual	puter Accounting Case"
	capital charge calculations' 177(BR)	McFarland, Walter B.: "Concepts for
J.Dip.M.A. 15(A), 74(N), 128(R), 279(R), 368(I),	Lawton Philip: "Taxes and death duties" 28(BR)	management accounting" 806(BR)
504(N), 518(I), 603(N)	Lawton, Philip: "Taxes and death duties" 28(BR) Layton, David: "Wages—fog or facts?" 177(BR)	Machine trolleys 812(P)
James, E. F. Skone, and James, E. P. Skone:	Layton, W. I.: "Essential business mathe-	McKinnon, M. R 824(I) MacMurchie, James Heron: "Honest
"Copinger and Skone James on copyright" 317(BR)	matics" 177(BR)	MacMurchie, James Heron: "Honest
Japanese accountants' visit	Leake, P. D., Professor 74(N)	profits—the golden eggs of efficiency" 177(BR)
Jeffrey-Cook, J.: Accounting for income tax	Leake, P. D. Research Fellowships. 217(N), 824(I)	McNeil, R 366(I), 381(N)
deducted 607(A), 737(TA), 807(TA)	Leake, P. D., Trust 205(I), 824(I)	McNeill, I. E.: "Basic accounting pro-
—The Budget 385(A)	Lee, G. A.: "Transport finance and account-	cedures—a programmed text" 805(BR)
—The Budget 385(A) —Calculated to deceive 180(TA), 492(R)	ing" 318(BR)	Macsaga Investment Co. Ltd. v. Lupton (Inspector)
-Capital gains cards and forms 93(TA), Supplements	Lee, Henry I., and Barr, William N.:	(Inspector) 654(L) Major, William T.: "Sale of goods" 92(BR)
to February and October issues, 813(TN)	"Practical secretarial work" 479(BR)	Major, William 1.: "Sale of goods" 92(BR)
-Capital gains: securities 739(TA), 813(TN)	Leedale, H. H.: Increases in pensions	"Making of business contracts," by A.
-Companies-monthly accounting for in-	after retirement 491(R)	Harding Boulton 642(BR)
come tax 737(TA), 807(TA)	Leeds, Bradford and District Society of	
-Company tax computations—new forms 36(CS)	Chartered Accountants 677(I), 914(I)	
-Estate duty calculations from 30 July 1949	Leeds Chartered Accountant Students'	
Supplement to January issue	Society 208(1)	MANAGEMENT
-Income tax 1966/67 Supplement to June issue	"Legal aspects of business," by H. R. Light 92(BR)	"Business planning and control," by S. V.
-Investment grants Supplement to April issue	Leicestershire and Northamptonshire Char-	Bishop
Jenkinson (Inspector of Taxes), Wadsworth	tered Accountant Students' Society 754(I)	"Case for marginal costing," by S. Dixon 353(IN),
Morton Ltd. v 815(L)	Leicestershire and Northamptonshire Society	843(N)
Jersey—tax developments 814(TN)	of Chartered Accountants 374(I), 527(I) 912 (I)	Certificate in Management Information 59(1), 231(A), 298(N), 354(IN), 368(I), 382(N), 391(N),
Johns v. Wirsal Securities Ltd 111(L), 420(L)	"Lending to limited companies," by L. C.	231(A), 298(N), 354(IN), 366(I), 362(N), 391(N), 673(I), 824(I), 841(N)
Johns, Reginald K.: "Dymond's death	Mather 414(BR) "Lessons from central forecasting," by	Computers and management accounting 147(N)
duties"		Computers and management accounting 14/(14)
Johnston, Sir Alexander: "The Inland		of a finance company, by H. C. Edge 308(A)
Revenue"	Let's get away from it all, by Mycroft 14(A), 168(A) Lewis, J. R.: "Cases for discussion" 318(BR)	"Concepts for management accounting,"
		by Walter B. McFarland 806(BR)
Joint Committee for the Award of Diplomas in Management Studies 285(I)	Lewis's Investment Trust	"Control and management of capital
in Management Studies 285(I) Joint Diploma in Management Accounting	Library 61(D 134(D 207(D 367(D 271(D 440(D	projects", by John W. Hackney 316(BR)
	Library 61(I), 134(I), 207(I), 367(I), 371(I), 449(I), 525(I), 535(N), 598(I), 618(N), 676(I), 709(N),	Co-ordination of finance and manage-
Services 15(A), 74(N), 128(R), 279(R), 368(I), 504(N), 518(I), 603(N), 758(N)	525(1), 535(N), 598(1), 616(N), 676(1), 709(N), 751(I)	ment, by F. T. Hunter 624(A)
Joint Diploma in Management Accounting	"Life assurance, Actuarial practice of," by	Courses 6(N), 134(I), 147(N), 231(A), 368(I),
Services—awards 17(A), 368(I), 504(N), 603(N)	H. E. Fisher and J. Young 244(BR)	604(N), 673(I)
Del 11603 - awai us 17(M), 300(1), 304(14), 003(14)	11. L. I tomer und J. Poding ETT(DR)	20.1(-1)1 010(2)

MANAGEMENT—continued	Mathias, John Mills Productions Ltd. v 331(L)	Monopolies Commission and takeover
"Finance for management," by C. S. Page	Matthews, K. H.: Professional education 391(A)	bids 269(C)
and E. E. Canaway 804(BR)	Matthews, R. P	—New quotations code
Future pattern of an integrated manage-	Maynard, B. A	—Tools of investment 502(C), 590(C)
ment information ADP system, by Dudley W. Hooper 463(A)	Medcalf (Capel House) Trust 845(N) Meetings of the Council 59(I), 131(I), 205(I), 285(I),	-Use of yield ratios 193(C)
"Improving the efficiency of an account-	355(I), 444(I), 459(I), 514(I), 595(I), 666(I),	-What constitutes a "full analysis" 57(C)
ing department," by A. P. Ravenhill 353(IN)	750(I), 824(I), 903(I)	Nathan, R.: Spare time practice at home 50(R)
"Industrial Administration and Manage-	Megrah, Maurice, and Ryder, F. R.: "Byles	National Bank Limited, Re 349(L)
ment," by J. Batty 898(BR)	on bills of exchange" 177(BR)	National Coal Board
"Industrial management," by P. King-	Members' addresses wanted 522(I)	National Computing Centre 680(A)
Scott 806(BR)	Members' Handbook 61(I), 131(I), 205(I), 302(I),	"National Health Service, The inconsis-
Internal rate of return criterion, by R. C.	353(IN), 366(I), 369(I), 444(I), 668(I)	tencies of the," by James M. Buchanan 177(BR)
Skinner	Members' library 61(I), 134(I), 207(I), 367(I), 371(I), 449(I), 525(I), 535(N), 598(I), 618(N),	National Hosiery Manufacturers' Federa-
Internal rate of return method recon- sidered, by A. J. Merrett and Allen	676(I), 709(N), 751(I), 908(I)	"National income and expenditure," by
Sykes 470(A)	Members of Parliament 298(N)	Richard and Giovanna Stone 806(BR)
"Introduction to business accounting for	"Mercantile Law, Essentials," K. Smith and	"National income and social accounting,"
managers," by W. C. F. Hartley 175(BR)	D. J. Keenan 898(BR)	by Harold C. Edey and Alan T. Peacock 806(BR)
Joint Diploma in Management Account-	"Mercantile law" (Ranking, Spicer &	
ing Services 15(A), 74(N), 128(R), 368(I),	Pegler), by W. W. Bigg and J. H.	
504(N), 518(I), 603(N), 758(N)	Thompson 642(BR)	NATIONAL INSURANCE
"Management accounting for profit	Meredith, G. G., "Capital Investment De-	Articled clerks 681(N)
control," by I. Wayne Keller and	cisions" 897(BR)	Position of company directors in National
William L. Ferrara 722(BR)	"Mergers in modern business," by Nicholas	Insurance
"Management control systems: cases and	A. H. Stacey 806(BR)	Wage-related sickness and unemployment benefits
readings," by Robert N. Anthony and others 479(BR)	Merrett, Professor A. J	National Taxation Conference 844(N)
Management Control-Inventory 846(A)	rate of return method reconsidered 470(A)	National Union of Railwaymen (ex parte):
Management information courses 6(N), 134(I),	-Rates of return standards: the cost of	R. v. Special Commissioners of Income
147(N), 231(A), 382(N), 604(N), 673(I), 759(N)	capital 7(A), 199(R)	Tax 816(L)
Management Information booklets 353(IN), 369(I),	Merriman, C. O.: "Mutual funds and unit	Nelson, Bertram: Higher education-
456(A), 602(A)	trusts: a global view" 413(BR)	challenge to the profession in Great
"Management of business finance," by	Metal Box Co	Britain 163(A)
Paul G. Hastings 586(BR)	Metcalf, G. M	
"Management of innovation," by Tom	Metcalf, O. K.: "General principles of	
Burns and G. M. Stalker 806(BR) Management services and auditing, by	English law" 28(BR)	Nederlands Instituut van Accountants 132(1),
R. W. Schattke and Alan Smith:	Middleton, S. A	844(N)
American experience 386(A) 462(N)	"Mill's (John Stuart) other island," by	Tax developments 46(TN), 106(TN), 260(TN)
American experience 386(A), 462(N) Ethical problems	Henry Smith 806(BR)	
"Management survey," by Frederic	Millbank, F. T 890(C)	"New dictionary of economics," by Philip
Hooper 299(N)	Millbank, F. T	A. S. Taylor 318(BR)
"Management: theory and practice," by	Miller, Margaret: "Rise of the Russian	New quotations code, by P. J. Naish 663(C)
E. Dale 413(BR)	consumer" 26(BR)	New Year Honours 73(N)
Oxford Centre for Management Studies 824(I)	Mills, Geoffrey, and Standingford, Oliver	
Place of the computer in the management	(editors): "Office administration" 641(BR)	
structure, and its operating efficiency,	Mills (John) Production Ltd. v. Mathias 331(L)	"Farm accounting in New Zealand" (New
by D. W. Hooper 683(A) "Preparation of interim accounts for	Milward, G. E., and Wroe, P. H. S. (editors):	Zealand Society of Accountants) 805(BR)
management in the smaller manufac-	Further applications of O. & M." 806(BR) Model for chairmen 337(PA)	Tax developments 105(TN), 185(TN), 328(TN)
turing concern," by A. B. Snow 353(IN)	"Modern commercial knowledge," by L. W.	14x developments 105(114), 105(114), 525(114)
"Principles of management accountancy,"	T. Stafford 806(BR)	Newlin v. Woods 108(L), 266(L)
by J. Lewis Brown and Leslie R.	"Modern economic history," by Edmund	Newman Renjamin: "Auditing a CPA
Howard 316(BR)	"Modern economic history," by Edmund Seddon 479(BR)	review text" 318(BR)
Rates of return standards: the cost of	Monopolies and Mergers Act, 1965 269(C)	review text"
capital, by A. J. Merrett and Allen	Monopolies Commission 269(C), 298(N), 722(BR)	-Private manual made public 613(A)
Sykes 7(A)	Monopolies Commission and takeover bids,	News Letter
"Research and development—the key to	by P. J. Naish	Neilsen, Oswald: "Cases in auditing" 243(BR) Ninth International Congress of Account-
tomorrow's profit," by F. C. de Paula 353(IN) "Role of the computer in management,"	Moodles Services	ants 297(N)
by D. W. Hooper 353(IN)	Moore, P. G., and Edwards, D. E.: "Standard statistical calculations" 177(BR)	Niwot is offended 592(R)
"Selection and use of significant data for	Moorgate Place 49(R), 50(R), 302(IS), 370(I)	Nobes (B. W.) & Co. Ltd. v. C.I.R 111(L), 421(L)
management," by L. W. Shaw 353(IN)	Morgan, E. Victor: "A history of money" 219(N)	Noddy Subsidiary Rights Co. Ltd. v. C.I.R. 655(L)
Statistics and internal audit 74(N)	Morpeth, D. S.: "A practitioner's own tax-	Normanton, E. L.: "The accountability and
"Use of ratios in the study of business	ation problems" 296(N), 661(R)	audit of governments—a comparative
fluctuations and trends," by K. W.	Morris (Inspector of Taxes), Sheard &	study" 640(BR)
Bevan 353(IN)	Binnington Ltd. v 815(L)	North, Roger: "Gentleman accomptant" 462(N)
	Morrison Holdings Ltd. v. C.I.R 112(L), 422(L)	North Staffordshire Society of Chartered
Managina a Data Bassasina Dant hu Batas	Most, Kenneth S.: International compara- bility of accounts 346(R)	Accountants 68(I), 130(IN), 677(I) North West Society of Chartered Account-
Managing a Data Processing Dept., by Peter Hall 876(PS)	bility of accounts	ants 35(CS), 64(I), 137(I), 368(I), 451(I), 528(I)
Manchester Chartered Accountant Stu-	Muller JGV gather-stitch and trimming plant 120(N)	North Yorkshire and South Durham Char-
dents' Society 68(I), 288(I)	Mullin, T. K.: A puzzling controversy 665(R), 822(R)	tered Accountant Students' Society 374(I)
Manchester Society of Chartered Account-	Murray, H 677(1)	Northern Chartered Accountant Students'
ants 64(I), 208(I), 451(I), 911(I)	Must accountants turn the screw? 532(A)	Society 372(I)
Manley, P. S.: The dangers of The Times 300 665(R)	"Mutual funds and unit trusts: a global	Northern Ireland—investments grants 488(TN)
"Manual of auditing," by Vivian R. V.	view," by C. D. Merriman 413(BR)	Northern Society of Chartered Account-
Cooper 536(BR), 613(A), 706(A)	Mycroft: Check check check 498(PS)	ants
Marginal costing, The Case for 843(N)	-Costing 335(PS), 431(PS), 498(PS)	Norway—double taxation convention 742(TN)
Marginal costing with several products, by	-Is it cheaper by hand? 335(PS), 498(PS)	Norwest Construction Holdings Ltd 383(N)
Harold Lucas	—Let's get away from it all 14(A), 168(A) —Press on regardless 230(A), 468(A)	"Notes on costing," by A. Dixon
"Mathematical analysis for business de-	Press on regardless 230(A), 468(A) Myddelton, D. R.: Taxation in company	of accounts from incomplete records" 368(I)
cisions," by James E. Howell and Daniel	accounts 199(R)	"Notes on the treatment of taxation in com-
Teichroew 585(BR)		pany accounts after the Finance Act 1965" 368(I
Mathematics, Business, by W. M. Harper 115(PS),		Nottingham Society of Chartered Account-
189(PS), 271(PS), 336(PS), 345(R), 436(PS), 573(PS)		ants 208(I), 910(I
"Mathematics in the social sciences and	Naish, P. J.: City commentary 57, 121, 193, 269,	Nottingham University 458(N), 781(P)
other essays," by Richard Stone 804(BR)	347, 426, 502, 590, 663, 748, 823	
Mather, L. C.: "The accounts of limited	—Defensive statistics	10 to M. Fresher applications of Paditor
liability company customers" 177(BR)	-Future forecast—indefinite 748(C)	"O. & M., Further applications of," edited by G. E. Milward and P. H. S. Wroe 806(BR)
-"Lending to limited companies" 414(BR)	—Is "stock shortage" a myth? 121(C)	Dy G. D. Milwaid and P. H. S. WICE 800(BR

PAGE	PAGE	PAGE
O'Brien (Inspector of Taxes) v. D. A. J.	PENSIONS	Private manual made public, by E. J.
Ward 186(L)	Increases after retirement 491(R)	Newman 613(A)
"Odd time tables," by Kenneth R. Campfield and Richard H. P. Purdon	"Pension funds: measuring investment	Private use of motor vehicles 415(TA)
and Richard II. I. I undoil 20(BK)	performance," by Peter O. Dietz 586(BR)	Prizegiving ceremony
OFFICES		"Production control in practice," by K. G.
"Casebook of office efficiency," edited by	Perren, C.I.R. v 266(L)	Lockyer 586(BR)
Laura Tatham	Perry, F. E., and Ryder, F. R. (editors):	Professional education, by K. H. Matthews 391(A)
Control of Office and Industrial Develop- ment Act 1965 606(N)	"Thomson's dictionary of banking" 641(BR) Personal notes 70, 140, 212, 292, 376, 453,529,	Profit measurement
"Guilty men in the office," by H. P.	600 678 752 837 916(1)	Profit or loss
Cemach 28(BR)	Pert/cost 436(PS)	
"Office administration," edited by	"Petroleum accounting practices," by	
Geoffrey Mills and Oliver Standingford 641(BR) "Office calculating and adding machines,"	Stanley P. Porter	PROFITS TAX Extra-statutory concessions 257, 259(TA)
by Flora M. Locke and Dorothy Dehr 805(BR)	Phillips, W. B.: "The accounts of executors,	"Synopsis of profits tax," by L. E. Feaver
Office development, Control of 606(N)	administrators and trustees" 318(BR)	and Kenneth Mines 318(BR)
"Office personnel—organisation and	Photocopiers 166(A) 344(N) 425(N) 812(P)	
management," by C. S. Deverell 759(N)	Pilkington Brothers 534(N)	Provision of comments former by B. A. Birds
"Work study in the office," by Harry P. Cemach 414(BR)	Pilkington v Randall 266(L)	Provision of corporate finance, by P. A. Bird: —Cost of capital 117(PS)
	Pilot taxation course, Brighton 383(N), 444(I)	-Loan capital or shares? 191(PS)
Official investment 500(PA)	Pilkington Brothers	-Long-term finance
Offshore accounting—a new element? 384(N) Ogden, Hibberd Bull & Langton 453(I)	"Pitman's commercial law," by J. A. Slater 806(BR)	Public relations, The Institute's 127(R)
Ogden, L	Place of the computer in the management	Public Trustee (Lyle's Trustee) v. C.I.R.: Re Kirkwood
Oliver, J. D. B.: Disclosing service contracts 785(A)	D. W. Hooper 683(A)	Public Trustee v. Hurt and others: Re Harris's
Olivetti 342(N)	Please don't kick me any more 708(BL)	Will Trusts 423(L)
O'Mullan and Co. v. Walmsley 862(L)	Please, Mr. Chancellor 214(A)	Publications, new Institute 842(N)
"Optimum size of family farm," by F. G.	Plummer, C. R.: Share registration by com-	Punch
Sturrock	puter service	Purnell & Sons Ltd
192(N), 530(N)	Polden, C. E	Puzzling controversy 665(R), 822(R) Pye in Trouble
"Outline of English law," by H. K. Black	"Policy for incomes?" by F. W. Paish and Jossleyn Hennessy 318(BR)	Pyle, William W., and White, John Arch:
and D. J. Latham Brown 414(BR) "Outline of monetary theory," by J. L.	Pophale, G. L.: "Tax treaties between India	"Fundamental accounting principles" 806(BR)
Hanson 479(BR)	and foreign countries" 806(BR)	
"Outlines of industrial law," by W. Mans-	Porter, Stanley P.: "Petroleum accounting	
field Cooper and John C. Wood 806(BR)	practices" 175(BR) Portugal, Double Taxation 861(TN)	Qualifications in auditors' senorts 171(75) 205(1)
Overheads, Apportionment of, by W. M.	Position of company directors in National	Qualifications in auditors' reports 171(IS), 205(I)
Harper	Insurance 394(A)	
Overseas tax developments 46(TN), 105(TN).	Post-qualifying education in Scotland	
184(TN), 260(TN), 327(TN), 417(TN), 487(TN),	Powell, J. Enoch: "Saving in a free society" 806(BR) Power, Regina v 654(L)	R. v. Special Commissioners of Income Tax,
583(TN), 656(TN), 813(TN)	"Powers of attorney," by Charles Caplin	ex parte National Union of Railwaymen 816(L)
Oxford Centre for Management Studies 824(1)	and Arnold Wexler 92(BR)	Raleigh Industries (Gradual Payments) Ltd. 308(A)
	"Practical secretarial work," by Henry I.	Ralli Brothers Ltd. v. C.I.R 110(L), 264(L)
Pacemaster 65 203(N)	Lee and William N. Barr 479(BR) Practice administration booklets 129(IN), 216(N),	Randall, Pilkington v
Pacemaster 65	296(N), 298(N), 353(IN)	"Ranking, Spicer & Pegler's mercantile
for management" 804(BR)	296(N), 298(N), 353(IN) Practitioner enquiry	law," by W. W. Bigg and J. H. Thompson 642(BR)
Page, Miss A. H	"Practitioner's own taxation problems," by	Rates of return standards: the cost of capital,
Paid cheques	D. S. Morpeth 296(N), 661(R)	by A. J. Merrett and Allen Sykes 7(A), 199(R) Ravenhill, A. P.: "Improving the efficiency
Paish, F. W., and Hennessy, Jossleyn: "Policy for incomes?"	"Preparation of interim accounts for management in the smaller manufacturing	of an accounting department" 353(IN)
"Pan guide to saving and investment," by	concern," by A. B. Snow 353(IN)	Ray, E. E.: The taxation of capital gains 743(A),
James Rowlatt and David Davenport 28(BR)	Presentation of prizes 330(1)	773(A)
Paper dispenser 203(N)	President 366(I), 457(N), 514(I), 809(P)	"Read better, read faster," by Manya and
Park Investments Ltd., C.I.R. v. 422(L), 490(L),	President visits Canada 809(P)	Eric De Leeuw 177(BR)
Parker, Alan: Building societies 273(PS)	President's dinners 217(N), 218(N), 286(I), 513(I) President's luncheons	Read, R. G
-Decimal planning starts now 571(PS)	President's meeting of London students	February, April, June and October issues
-Educating the accountant 759(N)	President's statement 300(A)	Ray, G. F.: "The Competitiveness of
—Insurance industry today 497(PS)	Press on regardless, by Mycroft 230(A), 468(A)	British Industrial Products' 898(BR)
—Prices and incomes freeze	Press, A. R.: "Financing University educa-	Receivership—set-off on debts
Parker, W. E	tion" 806(BR)	Recent tax changes and the investing share-
Parkstone Estates Ltd. v. Blair 331(L), 652(L)	Preston and District Chartered Accountant	holder, by Geoffrey A. Holmes 798(PS), 881(PS)
Parliamentary and Law Committee 130(IN), 353(IN)	Students' Society	Reciprocal Service Depts
	Price, Brimelow v	Recruitment campaign 354(IN) Recruitment Committee 666(I), 824(I)
PARTNERSHIP	Prices and incomes freeze, by Alan Parker 623(A)	Redmond, P. W. D.: "Miles Taylor's
Distribution of losses in a partnership winding-up, by R. R. Pennington 792(L)	Prices and Incomes Standstill 841(N), 861(TN),	partnership law" 479(BR)
"Partnership law, Miles Taylor's," by P.	901(R)	"Redundancy payments," by H. Samuels
W. D. Redmond 479(BR)	Prices and wages freeze, by R. R. Pennington 725(L) "Prices and wages freeze," by Winsley	and N. Stewart-Pearson 803(BR) Redundancy Payments Act, 1965 131(IS), 667(I),
Partnership Liability 899(R)	Sergeant 722(BR)	803(BR)
Part-time lecturing 605(N)	"Prices for primary producers," by Sir	Receivership, Set-off in 900(R)
"Paying for parking," by G. J. Roth 479(BR)	Sydney Caine 479(BR)	Reed, P. J.: Advancing the standards 443(R)
Peacock, Alan: The economics of taxing	Princes Investments Ltd. and others v.	Rees, D. & C. Builders Ltd. v
advertising	C.I.R	Refin, G. T
Commonwealth of Australia 816(L)	accounts," by B. G. Vickery 414(BR)	Regina v. Power 654(L)
Pennington, R. R.: The distribution of losses	"Principles and practice of profits insurance,"	Regul, Prof. Dr. R., and Renner, Dr. W.:
in a partnership winding-up 792(L)	by W. B. Honour and G. J. R. Hickmott 586(BR)	"Finances and taxes in European integra- tion" 806(BR)
—A fair deal for shareholders 439(L) —An international law of investment 569(L), 645(L)	"Principles of accounts," by E. F. Castle and N. P. Owens	rion"
-Is the impost on investment dollar pre-	N. P. Owens	tions" 127(R)
miums lawful? 350(L)	Paula 724(BR)	Removals 70, 142, 212, 292, 378, 530, 600,753(I)
-The prices and wages freeze 725(L)	"Principles of management accountancy,"	"Render unto Caesar" by Alun G. Davies 479(BR),
-Set-off in receivership 611(A)	by J. Lewis Brown and Leslie R. Howard 316(BR)	Rent Act, 1965 6(N)
-Takeover or merger?	"Private enterprise and public emulation," by Mario Deaglio 806(BR)	Replacement investment
and disputes state and an arrival and the state of the st	.,	

PAGE	PAGE	PAGE
REPUBLIC OF IRELAND	Samuels, H., and Stewart-Pearson, N.:	Smith, Kenneth, and Keenan, Denis J.:
Company tax rates 46(TN)	"Redundancy payments" 803(BR)	"English law" 806(BR)
Institute of Chartered Accountants in	"Saving in a free society," by J. Enoch	Smith, K., and D. J. Keenan, "Essentials of
Ireland 128(N), 147(N), 217(N)	Powell 806(BR)	Mercantile Law"
294(A), 295(N)	Powell 806(BR) Sayers, E. C	Smith's Potato Crisps 269(C)
"Synopsis of taxation in the Republic of	Schattke, R. W., and Smith, Alan: Manage-	"Smith's taxation 1965," edited by A. E.
Ireland," by L. E. Feaver and Kenneth	ment services and auditing 386(A), 462(N), 547(A	Bevan 318(BR)
Mines 318(BR)	Schmolders, Prof. Dr. G., "Turnover Taxes" 897(BR)	Snow, A. B.: "The preparation of interim
Mines	Schedule F 860(TN)	accounts for management in the smaller
Tax developments (Schofield (Inspector of Taxes), Cyril Lord	manufacturing concern" 353(IN)
"Resale price maintenance," edited by B. S.	Carpets Ltd. v 186(L)	"Social psychology of the work organiza-
Yamey 641(BR)	Scott v. Ricketts 742(L)	tion," by Arnold S. Tannenbaum 806(BR)
Research and development establishments-	"Second World War," by Winston Chur-	Society of Incorporated Accountants 444(I)
consequential loss insurance, by Denis	chill 75(N)	Sole practitioner 665(R)
Riley 393(A)	Section 28, Finance Act 1960, reconsidered 578(TA)	Some aspects of the corporation tax, by L. H.
"Research and development-the key to	Security Express Ltd N(5)	Clark 551(A)
tomorrow's profit," by J. Bullock and F.	Seddon, Edmund: "Modern economic his-	Some taxation anomalies and practical diffi-
C. de Paula	tory" 479(BR)	culties arising out of the Finance Act, 1965 396(A)
Research Committee	"Selection and use of significant data for	Sopwith, C. R 73(N)
C. de Paula	management," by L. W. Shaw 353(IN)	A contract to the second section
Research on courses for non-accountants 75(N),	"Selection, training and management of	COUNTY ATRICA
132(1)	staff," by L. F. Durman 298(N)	SOUTH AFRICA
"Restrictive Practices Court," by R. B.	,	"Administration of deceased estates in South Africa," by David Shrand 414(BR)
Stevens and B. S. Yamey 584(BR), 734(R)		"Silke on South African income tax," by
Retail trade on the up and up 195(PA)	SELECTIVE EMPLOYMENT TAX	
Revenue interpretations 345(R)	Accountancy profession 750(I)	A. S. Silke
"Revenue law," by Barry Pinson 28(BR)	A guide to S.E.T. by F. H. Brittenden 896(BR)	
Reversing Entry-Torree's method 900(R)	Articled clerks 681(N)	Third Congress of Chartered Accountants 444(I),
Reynolds, D. J.: Economics, Town planning		532(N)
and Traffic 896(BR)	Budget	South Eastern Chartered Accountant Stu-
Reynolds, P. D.: "A computer ABC" 350(N), 380(N),	Directors 525(I), 736(R)	dents' Society 137(I), 374(I)
581(N), 797(N)	Governing bodies of the accountancy pro-	South Eastern Society of Chartered Account-
-Accountants and the thaw 702(A)	fession 750(I)	ante 288(I) ASI(I) 676(I) 750(N)
-Those grants discounted 182(TA)	Kalamazoo help with SET 757(N)	ants 288(I), 451(I), 676(I), 759(N), 835(I), 910(I)
—The Times 300 533(N)	Please don't kick me any more 708(BL)	South Wales and Monmouthshire Society of
Rhodesia Society of Accountants 6(N)	Wives 736(R)	Chartered Accountants 287(I), 452(I), 528(I),
Richardson, J. Peter C.: A true and fair view		938/1)
seen from the United States 706(A)	"Self-financing road system," by G. J.	South-West Essex Group .: 137(I), 600(1)
milit (** 1) m 11	Rother 586(BR)	South-West Essex Group 137(1), 600(1) South West London Discussion Group 451(1), 600(1)
Richley (Henderson) v. Faull 123(L) Ricketts, Scott v 742(L)	Seminars on practice administration 129(IN)	
Rickitt, Peter E.: A shortage of articled	Sergeant, Winsley: "Prices and wages	Southall, H. P.: Rates of return standards: the cost of capital
clerks 822(R)	freeze" 722(BR)	
Rigby, Paul H.: "Conceptual foundations of	Service charge 381(A)	Southampton and District Chartered Accountant Students' Society 529(I)
business research" 177(BR)	Service contracts, Disclosing, by J. D. B.	Accountant Students' Society 529(I) Southampton Group of Chartered Account-
Riley, Denis: Consequential loss insurance:	Oliver 785(A)	Southampton Group of Chartered Accounts
research and development establishments 393(A)	Set-off in receivership, by R. R. Pennington 611(A),	ants 68(I), 137(I) Southend-on-Sea Group 137(I)
Rio Tinto-Zinc Corporation Ltd 383(N)	899(R)	Southern Society of Chartered Accountants 35(CS)
"Rise of the Russian consumer," by	Shadford v. H. Fairweather Ltd 424(L), 651(L)	Southern Society of Chartered Accountants 35(CS),
Margaret Miller 26(BR)	Shankland, Cuthbert H.: Inland Revenue	64(I), 68(I), 137(I), 147(N), 368(I), 452(I), 529(I)
Roberts, B. C. (editor): "British journal of	inequity 345(R)	Southlands Conege 401(N), 595(1)
industrial relations" 177(BR)	Share options for directors and employees 649(TA)	Southlands College
Roberts, David (editor): "Butterworths	Share registration by computer service, by	Spare time practice at nome 50(R)
income tax handbook 1965/66" 318(BR)	C. R. Plummer 632(A)	"Spartacus": "Growth through competition: an alternative to the National Plan" 414(BR)
Robertson D W 352(P) 355(I)	"Share valuations," by T. A. Hamilton	
Robertson, D. W	Baynes 723(BR)	"Speaking of computers," by James Allan 479(BR) Special Commissioners of Income Tax, ex
Robinson, H.: "Geography for business	Baynes	parte National Union of Railwaymen,
studies" 317(BR)	Shaw, L. W.: "The selection and use of	parte National Chion of Kanwaymen,
Robson, Sir Thomas 59(I), 132(I), 370(I), 758(N),	significant data for management" 353(IN)	R. v
824(D, 843(N), 903(I)	Sheard & Binnington Ltd. v. Morris	"Special meeting
824(I), 843(N), 903(I) Rogers v. Longsdon 266(L), 421(L)	(Inspector of Taxes) 815(L)	"Spicer & Pegler's practical auditing," by W. W. Bigg 92(BR)
"Role of the computer in management," by	Sheffield and District Society of Chartered	"Spicer & Pegler's practical book-keeping
D. W. Hooper 353(IN)	Accountants 287(I), 678(I), 910(I)	and commercial knowledge," by W. W.
"Roman Law," by L. B. Curzon 898(BR)	Shillinglaw, Gordon: International com-	Bigg and others 28(BR)
"Rommel," by Desmond Young : 384(N)	parability of accounts 80(A), 346(R)	Stacey, Nicholas A. H.: "Mergers in modern
Rondel v. Worsley 278(L)	Shop and Store Developments Ltd. v. C.I.R. 265(L)	business" 806(BR)
Rookes v. Barnard 493(L)	Shortage of Articled Clerks, A 901(R)	"Staff, The selection, training and manage-
Rose, Professor Harold 461(N)	Short-term gains 45(TN)	ment of," by L. F. Durman 298(N)
Ross Group 194(C), 269(C)	Shrand, David: "The administration of	Stafford, L. W. T.: "Modern commercial
Ross, Howard: "The elusive art of account-	deceased estates in South Africa" 414(BR)	knowledge" 806(BR)
ing" 802(BR)	Sickness and unemployment benefits 147(N)	Stamp, Edward: "The elements of consolida-
Roth, G. J.: "Paying for parking" 479(BR)	Sidebotham, Roy: "Introduction to the	tion accounting"
-"A self-financing road system" 586(BR)	theory and context of accounting" 413(BR)	
Rowe, D. L. V 73(N)	Side-effects of the Finance Act 62(1)	
Rowland, Peter, M. B., and Talbot, John E.:	Side-loading collation 203(N)	STAMP DUTY
"Corporation tax" 91(BR)	Sier, H. E 378(I)	C.I.R., Central and District Properties v. 819(L)
Rowlatt, James, and Davenport, David:	"Silke on South African income tax," by	C.I.R., Shop and Store Developments
"The Pan guide to savings and invest-	A. S. Silke 805(BR) Sim, R. S.: "Casebook on company law" 176(BR)	Ltd. v 265(L)
ment" 28(BR)	Sim, R. S.: "Casebook on company law" 176(BR)	Central and District Properties v. C.I.R. 819(L)
Rowley, Charles K .: "The British Mono-	Sims, D. N. "Corporation and Capital Gains	Exemption 819(L)
polies Commission" 722(BR)	Tax Clarified" 898(BR)	Extra-statutory concessions 259(TA)
Royal Charters and bye-laws 61(I), 295(N), 302(N),	Skinner, R. C.: The internal rate of return	Shop and Store Developments Ltd. v.
355(I), 366(I), 666(I)	criterion 220(A), 345(R), 492(R)	C.I.R 265(L)
Russell, John D.: Group accounts 19(A), 85(A)	Skone James, F. E., and Skone James, E. P.:	Transfers of property 265(L)
Russia-"Rise of the Russian consumer," by	"Copinger and Skone James on	"Standard statistical calculations," by P. G.
Margaret Miller 26(BR)	copyright"	Moore and D. E. Edwards 177(BR)
Ryder, S. T 145(N)	Slater, J. A.: "Pitman's commercial law" 806(BR)	Stanley, K. R
	"Small business and the C.A." (Canadian	Statement on auditing no. 6 171(IS), 205(I)
	Institute of Chartered Accountants) 219(N)	Statist
	Small practitioners 462(N), 592(R)	
S.E.T.—see "Selective Employment Tax"	Smith, H. Gordon 824(I)	CT A TIOTICS
Sabine, B. E. V.: "A history of income tax" 478(BR)	Smith, Henry: "John Stuart Mill's other island" 806(BR)	"Standard statistical calculations," by
Safes	Smith (Herman) Ltd 124(PA), 200(R)	P. G. Moore and D. E. Edwards 177(BR)
Sele of goods, of William I. Major 92(BR)	(*************************************	

	PAGII		PAGE	PAGE
STATISTICS—continued		SURTAX—continued		"Thomson's dictionary of banking," edited
"Statistics," by Daniel B. Suits	414(BR)	Sum paid to charity	331(L), 490(L)	by F. E. Perry and F. R. Ryder 641(BR)
Statistics and internal audit	74(N)		266(L), 489(L), 578(TA)	Those grants discounted, by P. D. Reynolds 182(BR)
"Statistics for accounts," by	Raymond	"Taxation key to incom	me tax and surtax,"	Through the barrier 647(N)
Brockington	176(BR)	edited by Percy F. I	Hughes 177(BR)	Through the barrier
a reliant to the second				Times 300 533(N), 665(R)
Stepnell Properties Ltd., Eames v.			n convention 417(TN)	Toan, A. B., Jr.: Current concepts in the uses
Stevens, R. B., and Yamey, B.	S.: "The	Switzerland—tax develop	pments 106(TN), 419(TN),	of computers, their implications and
Restrictive Practices Court"			861(TN)	development 760(A)
	123(C)	Sykes, Allen: A puzzling		Toch, Henry: "Income tax, including cor-
Stillitron teaching aid	426(N)	"Synopsis of corporation	on tax," by L. E.	poration tax and capital gains tax" 725(BR)
The second second			Mines 318(BR)	"Tolley's synopsis of estate duty," by L. E.
STOCK EXCHANGE		"Synopsis of profits tax	," by L. E. Feaver	Feaver and Kenneth Mines 318(BR)
"Admission of securities to quo		and Kenneth Mines	318(BR)	Tonkinson, D. H
Centre-File	267(N)	"Synopsis of taxation		Tools of investment, by P. J. Naish 502(C), 590(C)
City commentary 57, 121, 193,	269, 347, 426, 502,	Ireland," by L. E. F.	eaver and Kenneth	"Topics in business finance and accounting,"
	663, 748, 823, 890		318(BR)	by J. W. Bennett and others 318(BR)
Equities in a Depression	890(C)	"Systems of social accor-	unts," by G. Stuvel 567(N)	Torree's Method, Reversing Entry 900(R)
Easier lives for stockbrokers	267(N)			Townend, N
"Forward Stripping" "How does Britain save?"	863(TN)			Townend, N
"How does Britain save?"	459(N)			Trade disputes since Rookes v. Barnard 493(L)
"Interest and dividends upon		"Tables for assessing ca	pital gains or losses	Transfer of business overseas 156(A)
quoted on the Stock Exchange		on leasehold interests	in land," by V. W.	"Transport finance and accounting," by
Is "stock shortage" a myth? by I		Taylor	567(N)	G. A. Lee 318(BR)
New quotations code, by P. J. I	Naish 663(C)	"Tables for discounted	cash flow, annuity,	Travel allowance
Quotations code	663(C)	sinking fund, comp		Travers lecture 1966 842(N)
"Stock Exchange," by H. D. Be		annual capital charge	e calculations," by	Treasury consent in relation to financial
Stock Exchange Gazette	590(C), 682(N)	G. H. Lawson and D		matters 156(A) Tricker, R. I 824(1)
Stockbrokers' circulars	57(C)	Takeover bids, The Mon		Tricker, R. I
Study Conference at Baden-Bad		and, by P. J. Naish		Triumph Business Systems 812(P)
Subdued outlook for the stock r		Takeover or merger? by		True and fair view seen from the United
P. J. Naish	347(C)	Talbot, John E.: How to		States, by J. Peter C. Richardson 706(A) Trust Houses Ltd
Unit trust indicator 58(C), 122(Tanfield, D. E. T.: But		
347(C), 427(C), 503(C), 591(c)		Tannenbaum, Arnold S.	: "Social psychology	
VI-is serves in 1068	823(C)		ation" 806(BR)	Foundation v. C.I.R 107(L)
Unit trusts in 1965 What constitutes a "full analys	270(C)	Taplin, Walter	129(IN), 370(I), 460(N)	Podnidation v. C.I.R
		Tatham, Laura (editor):	"Casebook of office	TRUSTS
J. Naish			177(BR)	C1-1 1 21/DC)
Yellow Book (Stock Exchange)	663(C)	Tatham, Laura: Disser	mination and com-	Trustee Investments Act, 1961
Stone, Professor Richard	74(N)	Tatterrall Walker C	119(N) 352(P), 355(I)	Trusts, by K. B. Edwards 31(PS)
Stone, Professor Richard: "Math		Tax avoidance by V. P.	Edwards 703(PS)	21000, 0, 11, 21 22 1110
the social sciences and other	essays" 804(BR)	Tax avoidance, by K. B	. Edwards 793(PS)	Turner v. Last 185(L)
Stone, Richard and Giovanna:	"National	Tax reserve certificates		Turnover Taxes by Prof. Dr. G. Schmolders 897(BR)
income and expenditure"	806(BR)	"Tax treaties between	India and foreign	Twinlock Ltd 568(N), 811(P), 812(P)
"Structure of industry in Britain,"		countries," by G. L.	Pophale 806(BR)	"Two views on aid to developing countries,"
Allen		Taxation and the family	company 326(TA)	Barbara Ward and P. T. Bauer 479(BR)
Student's guide to corporation tax		Taxation anomalies and	practical difficulties 59(I),	Typewriters 342(N)
Carmichael			205(I), 396(A), 404(A), 444(I)	
"Studies in econometric history,"		Taxation in company ac	counts 199(R)	
H. Conrad and John R. Meyer	28(BR)	"Taxation key to incor		
Sturrock, F. G.: "The optimus family farm"	III SIZE OI		ughes 177(BR)	U.E.C 59(I), 63(I), 129(IN), 132(I), 303,
Stuvel, G.: "Systems of social acc	177(BR)	"Taxation of capital gain	ns" (Institute) 369(I), 595(I),	354(IN), 370(I), 444(I), 460(N), 841(N)
Subdued outlook for the stock n			682(N)	Underwood, A
P. J. Naish		laxation of capital gain	s, by E. E. Ray 743(A),	Unger, Maurice A.: Niwot is offended 592(K)
Subscriptions to the Institute	131(1)	Taustica communication	773(A)	Unilever Ltd
Subsidiaries not audited by us: a		Taxation representation	s 129(IN) nce 307(A), 483(TA)	Union of Chartered Accountant Students'
visw	223(A)	"Tayes and death	luties " by Philip	Societies 133(I), 136(I), 372(I), 667(I), 676(I)
Suits, Daniel B.: "Statistics"	414(BR)	Lawton	luties," by Philip	UNIT TRUSTS
Summer Course, Cambridge, 1965	5 19(A), 85(A)	"Taxes Turnover."	v Prof. Dr. G.	Association of Unit Trust Managers 427(C)
Summer Course, Cambridge, 1966	6 132(I), 298(N),	Schmölders	by Prof. Dr. G 897(BR)	"Mutual funds and unit trusts: a global
681(N), 743(A), 75	2(I), 773(A), 783(P)	Taylor, A. H.: "Field	house's income tax	view," by C. O. Merriman 413(BR)
Summer Course, Oxford, 1966	132(I), 298(N),	simplified"	318(BR)	
	(A), 624(A), 657(P)	Taylor, Andrew v	111(L), 262(L)	Unit trust indicator 58(C), 122(C), 194(C), 269(C),
Sunday Express	536(N)	Taylor, R. H	111(L), 262(L) 910(I)	347(C), 427(C), 503(C), 591(C), 664(C), 749(C),
Sundry debtors, by W. M. Acker	y 710(A)	Taylor, Philip A. S.: "	A new dictionary of 318(BR)	823(C)
Super-Stat copier	423(N)	economics"	318(BR)	Unit trusts in 1965 270(C)
Surcharge on Revenue Duties Ord	ici 1900 605(N)	Taylor, V. W.: "Tables		Unlimited Companies 855(A)
		gains or losses on l		HATTER STATES OF AMERICA
SURTAX	*****	land"		UNITED STATES OF AMERICA Accountants in the electric chair 534(N)
Brown v. C.I.R		"Taylor's (Miles) partne	ership law," by P. W.	Accountants in the electric chair 534(N) American Institute of Certified Public
Budget	385(A)	D. Redmond		440000
C.I.R., Brown v		Teacher training course	s 132(I), 233(A), 461(N), 604(N)	A 1 A
C.I.R. v. Cleary 266(L), 489(L		Teaching as a career	595(I), 904(I)	Anglo-American investment 72(A) Aircraft costs 604(N)
C.I.R., Coathew Investments L	490(L)	Teaching as a career Teaching vacancies	(08(31)	Auditing in the U.S.A., by R. Kirk Batzer 865(A)
C.I.R., Morrison Holdings Ltd.		Technical Advisory Con		Capital gains tax 229(A)
C.I.R., Muir v. 112(L), 582		Author Authory Col	518(I), 598(I), 833(I), 906(I)	Double taxation 72(A), 126(R), 417(TN)
C.I.R. v. Park Investments Ltd.		Technical Committee	129(IN)	Educating the accountant 759(N)
Cleary, C.I.R. v. 266(L) 489(L		Technical statements	129(IN)	Electric supply industry 534(N)
Coathew Investments Ltd. v. C	.I.R 331(L),	"Techniques of mone	etary control," by	Keeping up with the jets 604(N)
	490(L)	Joseph Aschheim	318(BR)	Living with America's capital gains tax 229(A)
Covenants under deeds of part	nership 481(TA)	"Telephones - public	or private?" by	Management services and auditing, by
	257(TA)	Michael Canes	803(BR)	R. W. Schattke and Alan Smith 386(A), 462(N),
Fraud or wilful default	330(L)	Television serials	169(BL)	547(A)
Morrison Holdings Ltd. v. C.I.F		Third Congress of Cha	artered Accountants	Offshore accounting—a new element? 384(N)
Muir v. C.I.R. 112(L), 582	2(L), 583(L), 818(L)	(South Africa)	444(I), 532(N)	Tax developments 46(TN), 185(TN), 328(TN),
Park Investments Ltd., C.I.R. 1 "Public substantially interested	v 422(L), 819(L)	Thomas, Denis: "Comp		"Telephones public or private?" by
"Public substantially interested	" 112(L), 422(L),	Thomas, S. Evelyn: "C		"Telephones—public or private?" by Michael Canes 803(BR)
Castion 239 selice	819(L) 482(TA)	and practice" Thomson Printers Ltd.	177(BR)	Michael Canes 803(BR) True and fair view seen from the United
Section 238 relief Settlement 112(L), 582	2(L), 583(L), 818(L)	Thomson v. White		States, by J. Peter C. Richardson 706(A)
	(-),(-), 0.0(2)			

"Universities and the accountancy pro-	Ward, D. A. J., O'Brien (Inspector of Taxes) W
fession" (Institute) 60(I), 205(I)	v 186(L) W
University of Aston in Birmingham 444(I)	Ward, T. W 756(A) W
University of Bath 219(N)	Warwickshire Chartered Accountant Stu-
University of Bradford 298(N)	dents' Society 137(I) W
University of Cambridge: "Exploring 1970;	Warwickshire Society of Chartered Account-
some numerical results" 27(BR)	ants 130(IN) W
University of Kent at Canterbury 6(N), 60(I)	Watch, Cecil: Staggering assessments 823(R)
University of Liverpool 147(N), 298(N)	Watson, A. S 352(P), 355(I) W
	Watts, A. G.: Business mathematics—a
University of Strathclyde—Trust Houses Research Award 285(I)	question of price
	Watts (Ethel) Prize 59(I), 368(I) W
Urry, D. C 352(P), 355(I)	Welsh College of Advanced Technology 60(I) "
"Use of ratios in the study of business	
fluctuations and trends," by K. W. Bevan 353(IN)	West, E. G.: "Education and the State" 317(BR)
Use of yield ratios, by P. J. Naish 193(C)	West of England Society of Chartered W
Usry, Milton F.: "Capital-expenditure	Accountants 913(I) W
planning and control" 806(BR)	Whalley, Frowd v 111(L), 328(L) W
	What constitutes a "full analysis," by P. J. W
	Naish 57(C)
	What to write off? by E. A. Whiting 771(A) W
Vice-President 366(I), 457(N), 515(I)	Where did all the fun go? 617(BL)
Vickery, B. G.: "Law and accounts of execu-	"Whillans's tax tables and tax reckoner
tors, administrators and trustees" 479(BR)	1965-66," by George Whillans 177(BR)
-"Principles and practice of book-keeping	White, Thomson v 331(L), 652(L)
and accounts" 414(BR)	White Paper on investment incentives 180(TA), -
Vulgarity, A touch of 863(BL)	182(TA)
	White Paper on Prices and Incomes 742(TN) Y
	Whiting, D. P.: "Finance of foreign trade" 414(BR) Ye
Wadsworth Morton Ltd. v. Jenkinson	Whiting, B. A.: What to write off? 771(A)
(Inspector of Taxes) 815(L)	Wider-deeper-and different 474(A)
Wages and prices freeze 623(A), 702(A), 722(BR)	Wilcox, K. M 460(N) Y
"Wages-fog or facts?," by David Layton 177(BR)	Williams, Bruce R., and Scott, W. P.: Y
Walton, R 824(I), 904(I)	"Investment proposals and decisions" 243(BR) Y
Waimsley v. O'Mullan and Co 862(L)	Whitmarsh, G 844(N)
Ward, Barbara, and Bauer, P. T.: "Two	Willies, G. D.: Advertising 128(R) Y
ward, Darbara, and Dader, F. 1 1wo	Willia and Willish Presutes a Marrison 261(1)

PAGE

PA	GE
Wilson, E. A.: Advertising	R)
Wine Mine 606(N)
Winter, R. P 146(N), 205	(T)
Wirsal Securities Ltd., Johns v 111(L), 420	L)
Wolverhampton Society of Chartered Ac- countants	a
Wolverhampton Technical Teachers' College 132	n.
233(A), 299(N), 461(N), 604(N)
Women Chartered Society Accountants' Dining Society	
Society 63	(1)
Woods, Newlin v 108(L), 266	(L)
Woolworth, F. W 1940	(C)
work study in the omce, by Harry F.	
Comach	K)
Worsley, Rondel v	(L)
Worthing and District Group 288	(1)
Wright, Becker v	(L)
Wright, E. K.: The sole practitioner 665(K),
Travers Lecture 1966, 8420	N)
Wright, F. B.: Accountants' fees 2000	R)
Yamey, B. S.: Economics of restrictive	
practices 734	R)
practices	A
-(editor): "Resale price maintenance" 641(E	(R)
Yeabsley, Sir Richard 296(N), 297(N), 44	(T)
Velley Book (Stock Probance) 662	(C)
Verk Seriety of Chartened Associates 130/I	N)
Yellow Book (Stock Exchange)	ICT)
Vouna Desmand: "Pommel" 384	N)
Voung Unries u	a)
Young, Deamond: "Rommel" 384 Young, Hurley v 47(L), 655 Young, Neville: Corporation tax and the	(2)
showholder Corporation tax and the	. 41
Yours C Michael and Cilbertal John:	1
shareholder	R)

PAGE

